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ANNUAL REPORT

Of the Town Officers
Of the Town of

COLUMBIA NEW HAMPSHIRE

For the Year Ending
December 31, 2013



INCLUDING REPORT
OF THE SCHOOL DIRECTORS

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ON THE COVER -

A cold February morning in Bungy.

TOWN INFORMATION

PHONE NUMBER: 237-5255

FAX NUMBER: 237-8270

MAILING ADDRESS: P.O. Box 157
Colebrook, NH 03576

PHYSICAL ADDRESS
(Town Office): 1679 US Route 3
Columbia, NH 03576

(Town Hall): 1919 US Route 3
Columbia, NH 03576

E-MAIL ADDRESS: towncolumbia@myfairpoint.net

WEBSITE ADDRESS: www.columbianh.org

BOARD OF SELECTMEN
MEETINGS: 2nd & 4th Wednesday of each
month – 6:00 pm

PLANNING BOARD
MEETINGS: 2nd Wednesday of each month
4:30 pm

**BOARD OF ADJUSTMENT
MEETINGS:**

As needed

**TOWN CLERK/SECRETARY
HOURS:**

| | |
|------------------|---------------------|
| Monday | 10:00 - 5:00 |
| Tuesday | 8:00 - 3:00 |
| Wednesday | 10:00 - 5:00 |
| Thursday | Closed |
| Friday | 8:00 - 3:00 |

TAX COLLECTOR HOURS:

**Saturday – 10:00 – 12:00
(during tax time)**

TOWN OFFICERS

| OFFICER | POSITION | TERM EXPIRES |
|--------------------------|-----------------------------|-----------------|
| Norman Cloutier | Chairman-Board of Selectmen | 2016 |
| Eric Stohl | Selectman | 2015 |
| Donald Campbell | Selectman | 2014 |
| Jane C. McCoy | Moderator | 2014 |
| Brenda L. Tibbetts | Assistant Moderator | |
| Marcia Parkhurst | Town Clerk/ Secretary | 2014 |
| Jennifer Wells | Treasurer | 2014 |
| Garry Parkhurst | Tax Collector | 2014 |
| Marcia Parkhurst | Deputy Tax Collector | 2014 |
| Diane Little | Supervisor of Checklist | 2016 |
| Isabelle Parkhurst | Supervisor of Checklist | 2014 |
| Lois Stohl (resigned) | Supervisor of Checklist | 2018 |
| Stacey Campbell | Supervisor of Checklist | 2014 |
| Marcia Parkhurst | Trustee of Trust Funds | 2014 |
| Scott DeBlois | Trustee of Trust Funds | 2016 |
| Isabelle Parkhurst | Trustee of Trust Funds | 2015 |
| Peter Dion | Fire Warden | 2014 |
| Wallace Adair | Deputy Fire Warden | 2014 |
| Jonathan Fogg | Deputy Fire Warden | 2014 |
| Brett Brooks | Deputy Fire Warden | 2014 |
| Kenneth Parkhurst | Deputy Fire Warden | 2014 |
| Robert Soucy, D.O. | Health Officer | 2016 |
| Clifton Boudle, Jr. | Road Agent | 2014 |
| Richard Johnsen | Civil Defense Director | 2014 |

| | | |
|------------------------|----------------------------|------|
| DeBlois, Scott | Planning Board - Chairman | 2015 |
| Campbell, Stacey | Planning Board - Secretary | |
| Chapple, Conrad, Sr. | Planning Board | 2016 |
| Alan "Bob" Baker | Planning Board | 2014 |
| Ghislaine "Sam" Boudle | Planning Board | 2014 |
| Campbell, Donald | Planning Board | 2014 |
| Earley, Steven | Planning Board – Alternate | |
| Sullivan, Michael | Planning Board – Alternate | |

| | | |
|------------------|---------------------------------|------|
| Parkhurst, Garry | Board of Adjustment - Chairman | |
| Campbell, Stacey | Board of Adjustment - Secretary | |
| Campbell, Donald | Board of Adjustment | 2014 |
| Vacant | Board of Adjustment | |
| Vacant | Board of Adjustment | |
| Grimes, Kenneth | Board of Adjustment | 2015 |
| Rella, Paul | Board of Adjustment – Alternate | |
| Vacant | Board of Adjustment – Alternate | |

| | | |
|--------------------|-------------------------|------|
| Schomburg, William | Conservation Commission | 2016 |
| Stohl, Eric | Conservation Commission | 2015 |
| Hastings, Kenneth | Conservation Commission | 2014 |
| Parkhurst, Garry | Conservation Commission | 2016 |
| Brady, Joyce | Conservation Commission | 2016 |
| Fogg, Jonathan | Conservation Commission | 2016 |

| | | |
|-------------------|-----------------|------|
| Parkhurst, Sheila | Cemetery Sexton | 2016 |
|-------------------|-----------------|------|

SELECTMEN'S REPORT

It is hard to believe that another year has passed and that we are again presenting you with the Town's Annual Report.

We have been fortunate this year in that we have not experienced any major problems such as ice storms, flooding, etc. as some of our neighboring towns and states have. This enabled us to keep our proposed budget for 2014 as close to last year's as possible. You will see from the comparison on page 12 that we have kept the increase in the overall budget as low as we could.

The Town continues to receive favorable comments about our website. If you haven't visited it, we encourage you to do so. This year we added the Town's tax maps and limited assessment information to the site. You can access this information by clicking on the "assessing" tab and looking under "town maps". If you have a suggestion for something that you would like to see on the website, please let us know.

You will notice that there are three articles on the warrant regarding the Town Hall. These articles will give you, the voters, three different options to solve the problems associated with it. This was an item that we brought up during the "other business" portion of last year's Town Meeting. At that time, the voters present instructed us to get costs together with regards to moving the building down to the land adjacent to the Town Office. Since that time, an additional problem has come up. For many years the Town's neighbor, Mr. Gadwah, has been kind enough to allow us to get water from his property. Mr. Gadwah now has his house on the market and has moved out of the area and we are left with no running water. It is important to note, that according to State law it is illegal to have a public building without bathroom facilities. Since the Town owns only .26 acres at the Town Hall site, there isn't sufficient room to drill a well. The lack of water along with the continuing problem of parking that we have always had, convinced us that it was time to have a serious discuss about the future of the Town's meeting place. To that end, we have presented you with three different options:

- WARRANT
- a) Purchase the Gadwah property, demolish the house, connect to the existing water supply and construct a parking lot.
 - b) Purchase the former Bovill property, demolish any remaining buildings, drill a well and construct a parking lot.
 - c) Move the Town Hall from its present location to land adjacent to the Town Office building, place it on a foundation, hook up to the existing water supply, install a separate septic system, construct a parking lot and entrance, and associated landscaping.

You will see that each item comes with an estimated cost. We look forward to having a discussion with the voters regarding this very important subject. Our goal is to solve the problems associated with the building and to ensure that it continues to serve us well into the future.

As always, we are proud to serve as your Board of Selectmen. We welcome your suggestions on anything regarding the Town and its future. Thank you for your continued support.

Norman Cloutier, Chairman

Eric Stohl

Donald Campbell

WARRANT

The Polls will be open from 11:00 am to 7:00 pm.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 11th day of March, next at 7:30 o'clock in the evening to act upon the following subjects:

Article 1: To vote to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing and to bring in ballots for the election of Executive Councilor.

Article 2: To see if the Town will instruct its Selectmen to appoint all other Town Officials as required.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$110,000.00 for Town Charges for the ensuing year.

Article 4: To see if the Town will vote to raise and appropriate the sum of \$9,000.00 for extinguishing fires in said Town.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$15,831.00 to help support the operations of the Colebrook Communications Center.

Article 6: To see if the Town will vote to raise and appropriate the sum of \$34,384.00 to help support the services of the 45th Parallel Emergency Medical Services.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to pay for police coverage from the Town of Colebrook.

Article 8: To see if the Town will vote to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for operating expenses of the Northwoods Home Health & Hospice.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the maintenance of the Town's cemeteries.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$100.00 for the support of the Geo. L. O'Neil Post 62 American Legion.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for the support of the poor.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$120,000.00 for the maintenance of summer roads. Out of this \$120,000.00 approximately \$35,000.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$93,000.00 for the maintenance of winter roads.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$35,000.00 for solid waste disposal and recycling.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$18,600.00 for appraisal upkeep.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for maintenance of the Tax Maps.

Article 21: To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for expenses of the Planning Board.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$768.00 to help support the services of the American Red Cross.

Article 23: To see if the Town will vote to raise and appropriate the sum of \$750.00 to help support the 4th of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club.

Article 24: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be added to the Bridge Improvement Fund previously established. (Board of Selectmen recommends this appropriation.)

Article 25: To see if the Town will vote to raise and appropriate the sum of \$91,500.00 to purchase the Gadwah property adjacent to the Town Hall, to demolish the present home, to do work necessary to restore water to the Town Hall and to construct a parking lot. If Article #26 passes, this Article shall not take effect.

Article 26: To see if the Town will vote to raise and appropriate the sum of \$113,000.00 to purchase the former Bovill property adjacent to the Town Hall, to demolish any buildings, to drill a well and to construct a parking lot. If this Article and/or Articles #25 and #27 pass, only this Article will take effect.

Article 27: To see if the Town will vote to raise and appropriate the sum of \$201,403.00 to move the Town Hall from its present location to the land adjacent to the Town Office. This sum includes all associated expenses. If either Article #25 or #26 passes, this Article shall not take effect.

Article 28: To transact any other business which may legally come before this meeting.

Given our hands and seals, this 19th day of February, A.D., 2014.

s/ Norman Cloutier

s/ Eric Stohl

s/ Donald Campbell

A True Copy – Attest

s/ Norman Cloutier

s/ Eric Stohl

s/ Donald Campbell

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2013**

| | ESTIMATED 2013 | SPENT 2013 | ESTIMATED 2014 | VARIANCE |
|--|---------------------------|-----------------------|---------------------------|-----------------|
| TOWN CHARGES: | \$110,000.00 | \$97,417.00 | \$110,000.00 | \$0.00 |
| PROTECTION OF PERSONS & PROPERTY: | | | | |
| Colebrook Communications Center | \$15,207.00 | \$15,207.00 | \$15,831.00 | \$624.00 |
| Colebrook Fire Department | \$9,000.00 | \$8,701.00 | \$9,000.00 | \$0.00 |
| Colebrook Police Department | \$2,000.00 | \$675.00 | \$2,000.00 | \$0.00 |
| HEALTH & SANITATION: | | | | |
| Northern Human Services | \$700.00 | \$700.00 | \$700.00 | \$0.00 |
| Northwoods Home Health & Hospice | \$3,000.00 | \$3,000.00 | \$3,000.00 | \$0.00 |
| UCV Hospital Association | \$2,200.00 | \$2,200.00 | \$2,200.00 | \$0.00 |
| 45 th Parallel EMS | \$30,790.00 | \$30,790.00 | \$34,384.00 | \$3,594.00 |
| Waste Disposal & Recycling | \$35,000.00 | \$31,755.00 | \$35,000.00 | \$0.00 |
| HIGHWAYS & BRIDGES: | | | | |
| Summer Roads | \$120,000.00 | \$114,977.00* | \$120,000.00 | \$0.00 |
| Winter Roads | \$92,000.00 | \$88,063.00 | \$93,000.00 | \$1,000.00 |
| Bridge Improvement Trust Fund | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$0.00 |
| LIBRARIES: | | | | |
| Colebrook Public Library | \$2,975.00 | \$2,975.00 | \$2,975.00 | \$0.00 |

* Includes \$12,200 encumbered in 2013 to be spent on bridge repairs in 2014.

**COMPARATIVE
STATEMENT - APPROPRIATIONS
YEAR ENDING DECEMBER 31, 2013**

| | ESTIMATED 2013 | SPENT 2013 | ESTIMATED 2014 | VARIANCE |
|---|---------------------|---------------------|----------------------|--------------------|
| PUBLIC WELFARE: | | | | |
| Town Poor | \$7,000.00 | \$1,300.00 | \$7,000.00 | \$0.00 |
| Tri-County Community Action | \$650.00 | \$650.00 | \$650.00 | \$0.00 |
| Red Cross | \$500.00 | \$500.00 | \$768.00 | \$268.00 |
| CEMETERIES: | | | | |
| Cemetery Maintenance | \$5,000.00 | \$4,430.00 | \$5,000.00 | \$0.00 |
| Geo. L. O'Neil Post 62 American Legion - Flags | \$100.00 | \$100.00 | \$100.00 | \$0.00 |
| MISCELLANEOUS: | | | | |
| Appraisal Upkeep | \$18,600.00 | \$18,600.00 | \$18,600.00 | \$0.00 |
| Tax Map & Upkeep | \$910.00 | \$910.00 | \$1,000.00 | \$90.00 |
| Planning Board | \$8,000.00 | \$6,034.00 | \$8,000.00 | \$0.00 |
| Kiwanis Fireworks | \$750.00 | \$750.00 | \$750.00 | \$0.00 |
| Repair Windows & Paint - Town Hall | \$12,500.00 | \$10,200.00 | \$0.00 | -\$12,500.00 |
| | \$486,882.00 | \$449,934.00 | \$479,958.00 | -\$6,924.00 |
| LESS ESTIMATED REVENUE: | | | -\$243,370.00 | |
| NET ESTIMATED TOWN APPROPRIATION: | | | \$236,588.00 | * |
| SPECIAL APPROPRIATIONS: | | | | |
| Town Hall - Article #25 | | | \$91,500.00 | |
| Town Hall - Article #26 | | | \$113,000.00 | |
| Town Hall - Article #27 | | | \$201,403.00 | |

*Does not include any appropriations made under Article 25, 26 or 27.

**COMPARATIVE STATEMENT - RECEIPTS
YEAR ENDING DECEMBER 31, 2013**

| | ESTIMATED REVENUE 2013 | REVISED PRIOR TO SETTING TAX RATE | ACTUAL 2013 | ESTIMATED REVENUE 2014 |
|---|------------------------------|--|---------------------|------------------------------|
| LOCAL: | | | | |
| Yield Taxes | \$18,000.00 | \$24,700.00 | \$21,907.00 | \$20,000.00 |
| Land Use Change Taxes | \$2,000.00 | \$3,320.00 | \$3,320.00 | \$2,000.00 |
| Excavation Tax (\$.02/cu. yd.) | \$500.00 | \$500.00 | \$507.00 | \$500.00 |
| Interest/Penalties on Delinquent Taxes | \$10,000.00 | \$11,000.00 | \$16,519.00 | \$10,000.00 |
| Motor Vehicle Fees | \$120,000.00 | \$120,000.00 | \$149,888.00 | \$130,000.00 |
| Dog License Fees | \$1,200.00 | \$900.00 | \$958.00 | \$900.00 |
| Business Licenses, Permits & Fees | \$500.00 | \$500.00 | \$1,059.00 | \$750.00 |
| Interest Received on Deposits | \$250.00 | \$125.00 | \$86.00 | \$100.00 |
| Interest Received on Trust Funds | \$10.00 | \$10.00 | \$0.00 | \$10.00 |
| Income from Planning Board | \$2,000.00 | \$1,000.00 | \$2,597.00 | \$2,000.00 |
| Payment in Lieu of Taxes | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| STATE OF NEW HAMPSHIRE: | | | | |
| Block Grant Aid | \$37,000.00 | \$35,736.00 | \$35,642.00 | \$35,000.00 |
| Forest Fire Reimbursement | \$750.00 | \$750.00 | \$898.00 | \$750.00 |
| Forest Land Reimbursement | \$3,000.00 | \$1,599.00 | \$1,632.00 | \$1,500.00 |
| Meals & Room Tax | \$35,000.00 | \$33,826.00 | \$33,826.00 | \$30,000.00 |
| SP Railroad Tax | \$1,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 |
| MISCELLANEOUS | | | | |
| Lease - CN Brown Oil Tanks | \$4,360.00 | \$4,360.00 | \$4,360.00 | \$4,360.00 |
| US Wildlife Refugee Payment in Lieu of Taxes | \$3,500.00 | \$3,500.00 | \$3,413.00 | \$3,000.00 |
| | \$240,570.00 | \$244,326.00 | \$278,112.00 | \$243,370.00 |

MINUTES OF COLUMBIA TOWN MEETING MARCH 12, 2013

At 7:15 pm Moderator Jane McCoy called the meeting to order. Boy Scouts Luke McCoy, Dakota Fogg and Justin Collins from Troop 220 presented the colors and led the group in the Pledge of Allegiance.

Articles on the Warrant were voted on as follows:

ARTICLE 1: Motion made by William Simpson and seconded by Daniel Lesperance to bring in ballots for election of Town Officers to be elected by ballot for the ensuing year. Motion passed by voice vote.

The polls were open from 11:00 am to 6:00 pm. (A total of 43 votes were cast, which accounts for 10% of the checklist.)
The Moderator announced officers elected as follows:

| | | |
|-------------------------------|---------------------|-------------|
| Selectman | Norman Cloutier | 3-year term |
| Planning Board | Conrad Chapple, Sr. | 3-year term |
| Trustee of the Trust Funds | Scott DeBlois | 3-year term |

In addition, it was announced that all three zoning ordinance amendments had passed.

ARTICLE 2: Motion made by William Simpson and seconded by Chris Brady to instruct the Selectmen to appoint all other Town Officials as required by law. Motion passed by voice vote.

ARTICLE 3: Motion made by Selectman Cloutier and seconded by Selectman Stohl to raise and appropriate the sum of **\$110,000.00** for **Town Charges** for the ensuing year. Motion passed by voice vote.

ARTICLE 4: Motion made by Selectman Stohl and seconded by William Simpson to raise and appropriate the sum of **\$9,000.00** for **extinguishing fires** in said Town. Motion passed by voice vote.

ARTICLE 5: Motion made by Selectman Campbell and seconded by Selectman Stohl to raise and appropriate the sum of **\$15,207.00** to help support the operations of the **Colebrook Dispatch Center**. Daniel Lesperance asked why the amount had increased from last year. Selectman Campbell gave a brief explanation and stated that the Selectmen were continuing to meet with the other core Towns to address concerns about the budget. Motion passed by voice vote.

ARTICLE 6: Motion made by Selectman Cloutier and seconded by Selectman Campbell to raise and appropriate the sum of **\$30,790.00** to help support the services of the **45th Parallel Emergency Medical Services**. Columbia's Representative to the 45th Parallel's Board of Directors, Brett Brooks, answered questions from the audience regarding the budget. Motion passed by voice vote.

ARTICLE 7: Motion made by Selectman Stohl and seconded by Selectman Cloutier to raise and appropriate the sum of **\$2,000.00** for **police coverage** from the Town of Colebrook. Motion passed by voice vote.

ARTICLE 8: Motion made by Selectman Campbell and seconded by Judy Sullivan to raise and appropriate the sum of **\$2,200.00** for the **Upper Connecticut Valley Hospital Association** to cover medical emergencies. Motion passed by voice vote.

ARTICLE 9: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of **\$3,000.00** for operating expenses of the **Northwoods Home Health & Hospice**.

Motion made by Anibal Pires, Jr. and seconded by Anibal Pires, Sr. to amend this motion to read "to raise and appropriate the sum of \$0 for operating expenses of the Northwoods Home Health & Hospice." Motion failed on a voice vote.

Moderator McCoy called for a vote on the original motion as written.
Motion passed by voice vote.

ARTICLE 10: Motion made by Selectman Stohl and seconded by Laverna Cass to raise and appropriate the sum of **\$700.00** as a contribution for the support and services of **Northern Human Services**. Motion passed by voice vote.

ARTICLE 11: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of **\$5,000.00** for the **maintenance of the Town's cemeteries**. William Simpson stated that the cemeteries look very nice and that this was money well spent. Motion passed by voice vote.

ARTICLE 12: Motion made by Selectman Cloutier and seconded by Anibal Pires, Sr. to raise and appropriate the sum of **\$100.00** for the support of the **Geo. L. O'Neil Post 62 American Legion**.

Motion made by Anibal Pires, Sr. and seconded by Anibal Pires, Jr. to amend the motion to read "to raise and appropriate the sum of **\$200.00** for the support of the Geo. L. O'Neil Post 62 American Legion." Motion to amend passed by voice vote.

Moderator Jane McCoy called for a vote on the article as amended to read "to raise and appropriate the sum of **\$200.00** for the support of the **Geo. L. O'Neil Post 62 American Legion**." Motion passed by voice vote.

ARTICLE 13: Motion made by William Simpson and seconded by Selectman Stohl to raise and appropriate the sum of **\$650.00** for the support of the **Community Outreach Program**. Motion passed by voice vote.

ARTICLE 14: Motion made by Selectman Campbell and seconded by Anibal Pires, Jr. to raise and appropriate the sum of **\$7,000.00** for the **support of the poor**. Motion passed by voice vote.

ARTICLE 15: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of **\$90,000.00** for **maintenance of summer roads**. Out of this \$90,000, up to \$37,000.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Discussion centered on where the money would be spent and if the amount is adequate to meet the Town's needs.

Motion made by Carol Sandhammer-Pires and seconded by William Simpson to amend the motion to read "to raise and appropriate the sum of \$120,000.00 for the maintenance of summer roads." Motion to amend passed on voice vote.

Moderator Jane McCoy called for a vote on the article as amended "to raise and appropriate the sum of **\$120,000.00** for the **maintenance of summer roads**. Motion passed by voice vote.

ARTICLE 16: Motion made by Selectman Stohl and seconded by Garry Parkhurst to raise and appropriate the sum of **\$92,000.00** for the **maintenance of winter roads**. Motion passed by voice vote.

ARTICLE 17: Motion made by Selectman Campbell and seconded by Garry Parkhurst to raise and appropriate the sum of **\$35,000.00** for **solid waste and recycling**. Motion passed by voice vote.

ARTICLE 18: Motion made by Selectman Cloutier and seconded by Garry Parkhurst to raise and appropriate the sum of **\$2,975.00** for the **Colebrook Public Library**. Motion passed by voice vote.

ARTICLE 19: Motion made by Selectman Stohl and seconded by Garry Parkhurst to raise and appropriate the sum of **\$18,600.00** for **appraisal upkeep**. Motion passed by voice vote.

ARTICLE 20: Motion made by Selectman Campbell and seconded by Garry Parkhurst to raise and appropriate the sum of **\$910.00** for maintenance of the **tax maps**. Motion passed by voice vote.

ARTICLE 21: Motion made by Selectman Cloutier and seconded by Selectman Campbell to raise and appropriate the sum of **\$8,000.00** for **expenses of the Planning Board**. Motion passed by voice vote.

ARTICLE 22: Motion made by Selectman Stohl and seconded by Garry Parkhurst to raise and appropriate the sum of **\$500.00** to help support the services of the **American Red Cross**. Motion passed by voice vote.

ARTICLE 23: Motion made by Selectman Campbell and seconded by Selectman Stohl to raise and appropriate the sum of **\$750.00** to help support the **4th of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club**. Motion passed by voice vote.

ARTICLE 24: Motion made by Phil Monson and seconded by Anibal Pires, Jr. to raise and appropriate the sum of **\$12,500.00** to **repair the windows at the Columbia Town Hall and to paint the entire building**.

Selectman Campbell explained how the windows would be repaired and that the entire building would be scraped, primed and painted.

Motion passed by voice vote.

ARTICLE 25: Motion made by William Simpson and seconded by Garry Parkhurst to raise and appropriate the sum of **\$10,000.00** to be added to the **Bridge improvement Fund previously established**.

Motion made by William Simpson and seconded by Daniel Lesperance to amend the motion to read "to raise and appropriate the sum of \$25,000.00 to be added to the Bridge Improvement Fund previously established. Motion failed by voice vote.

Moderator Jane McCoy called for a vote on the original article as written. Motion passed by voice vote.

ARTICLE 26: Motion made by Selectman Campbell and seconded by Selectman Cloutier to transact any other business which may legally come before this meeting.

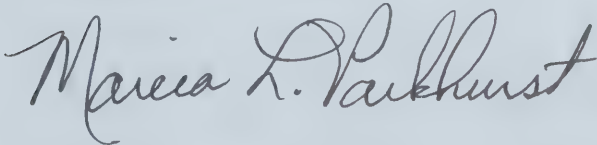
- a) Selectman Campbell stated that the Board of Selectmen would like to ask for some direction from the voters. At the present time, the Town Hall gets its water from Mr. Gadwah next door. The Town realized over the weekend that the water was frozen and had to hire a plumber to thaw the pipes in preparation for today's meeting. The Board would like to know how the voters would feel about moving the Town Hall down to the same lot where the new Town Office is located. Selectman Campbell said that he had gotten a "rough estimate" today of \$35,000 to \$45,000 to move the building. Questions were asked about hooking the building up to the existing septic and water on the Town Office lot and building a foundation versus just frost walls. Buddy Boudle asked if there was going to be a committee to do some more research into this and said that he would be willing to help. William Schomburg stated that the paperwork had been submitted this week to the State of New Hampshire to have the Town Hall added to the Historic Registry. If that happens, there might be grant money available from the State's LCHIP fund. It was also noted that if the building were to be moved, the Town could then sell the existing Town Hall lot. On a show of hands, the voters instructed the Selectmen to research this matter further.
- b) Michael Collins said that he would like to have the Board of Selectmen research the possibility of having the Columbia Covered Bridge lit up at Christmas time. Mr. Collins said that both the Stark and Groveton Covered Bridges are decorated and that he felt it would be a nice addition to Town if we did the same. The majority of the voters agreed and the Board said they would look into this.
- c) Phil Monson asked the Board of Selectmen if they planned on having the Town Office pressure washed and the paint touched up, where needed. He said that he had been at the office the other day and that the sidewalks look nice since they were repainted but that the white trim on the building especially needed

cleaning. The Board said they would look into doing this during the summer.

Motion made by Garry Parkhurst and seconded by Daniel Lesperance to adjourn the meeting. Motion passed by voice vote.

Moderator Jane McCoy declared the meeting adjourned at 8:40 pm.

Respectfully submitted,

A handwritten signature in cursive script that reads "Marcia L. Parkhurst". The signature is written in dark ink and is positioned above the printed name.

Marcia L. Parkhurst
Town Clerk

INVOICE OF PROPERTY

| LAND | ACRES | VALUE | |
|---|-------------------|-----------------|--------------------------|
| Residential | 2568.090 | \$18,557,400.00 | |
| Commercial | 154.900 | \$956,800.00 | |
| Discretionary Preservation Easements | 2.000 | \$1,300.00 | |
| Current Use | 30,560.630 | \$1,515,742.00 | |
| Tax Exempt | 6,503.530 | \$4,330,500.00 | |
| TOTAL OF TAXABLE LAND: | 33,285.620 | | \$21,031,242.00 |
| BUILDINGS | | | |
| Residential | | \$37,941,291.00 | |
| Commercial | | \$2,205,500.00 | |
| Manufactured Housing | | \$2,551,000.00 | |
| Discretionary Preservation Easement | | \$31,209.00 | |
| Tax Exempt | | \$2,105,200.00 | |
| TOTAL OF TAXABLE BUILDINGS: | | | \$42,729,000.00 |
| PUBLIC UTILITIES | | | |
| PSNH | | \$965,600.00 | |
| NHEC | | \$859,200.00 | |
| PNGTS | | \$19,117,000.00 | |
| TOTAL UTILITIES: | | | \$20,941,800.00 |
| TOTAL VALUATION BEFORE EXEMPTIONS | | | \$84,702,042.00 |
| Less Elderly Exemptions | | (\$62,000.00) | |
| Less Solar/Wind Exemptions | | (\$15,000.00) | |
| | | | (\$77,000.00) |
| NET VALUATION USED FOR COUNTY, MUNICIPAL & LOCAL EDUCATION TAX RATES | | | \$84,625,042.00 |
| LESS UTILITIES | | | (\$20,941,800.00) |
| NET VALUATION USED FOR STATE EDUCATION TAX RATE | | | \$63,683,242.00 |

2013 TAX RATE CALCULATIONS

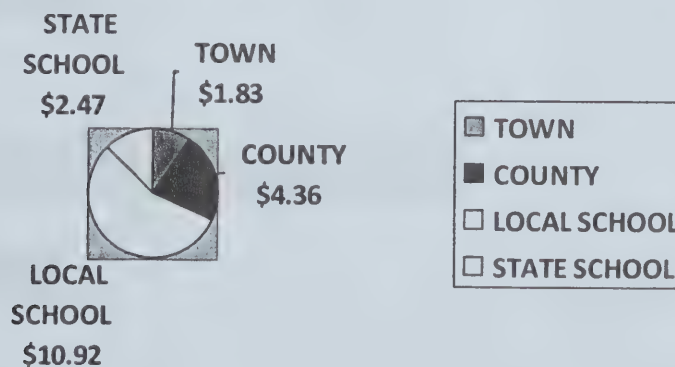
| | |
|--------------------------------|---------------------|
| Town Appropriations: | \$ 486,982.00 |
| Less: Revenues | (\$ 344,226.00) |
| Add: Overlay | \$ 4,267.00 |
| Add: War Service Credits | \$ 8,000.00 |
| NET TOWN APPROPRIATIONS | \$155,023.00 |

| | |
|---|---------------------|
| School Appropriations: | \$1,514,959.00 |
| Less: Adequate Education Grant | (\$ 433,423.00) |
| Less: State Education Taxes | (\$ 157,406.00) |
| NET LOCAL SCHOOL APPROPRIATIONS: | \$924,130.00 |

State Education Taxes Computation:

$\$2.43 \times \$64,642,935.00$ (equalized valuation - no utilities)
 divided by $\$63,683,242.00$ (local assessed
 valuation - no utilities) = $\$2.47$

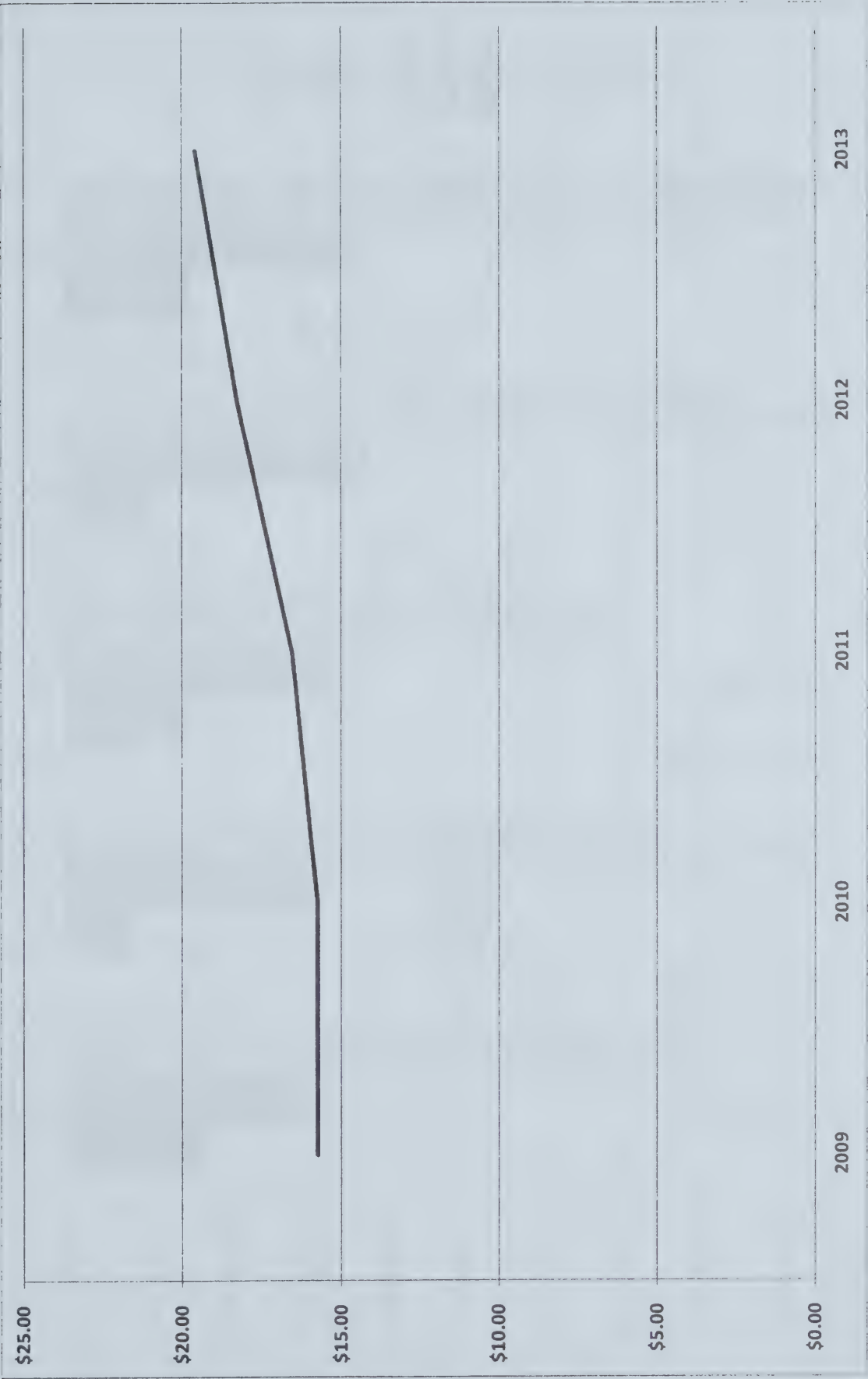
| | |
|-----------------------------------|---------------------|
| County Appropriations: | \$ 368,673.00 |
| NET COUNTY APPROPRIATIONS: | \$368,673.00 |



TAX RATE COMPARISON OVER LAST FIVE YEARS BROKEN DOWN BY CATEGORY



TOTAL TAX RATE COMPARISON OVER LAST FIVE YEARS



NET APPROPRIATIONS OVER LAST FIVE YEARS BROKEN DOWN BY CATEGORY



FINANCIAL STATEMENT

Cash with Treasurer, January 1, 2014: \$741,521.68

Unredeemed Taxes:

| | |
|--------------|-------------|
| Levy of 2011 | \$14,131.54 |
| Levy of 2012 | \$27,825.14 |

\$ 41,956.68

Uncollected Taxes:

| | |
|----------------------|--------------|
| 2013 Property | \$133,374.55 |
| 2013 Land Use Change | \$ 2,980.00 |
| 2013 Yield Tax | \$ 322.89 |

\$136,677.44

Trust Funds: \$235,400.01

TOTAL ASSETS: \$1,155,555.81

Due School District: \$781,536.00

TOTAL LIABILITIES: \$781,536.00

NET ASSETS: \$374,019.81

SCHEDULE OF TOWN PROPERTY

| | |
|-------------------------------------|--------------|
| Town Hall: | \$538,106.00 |
| Town Office Building & 55 acres: | \$357,000.00 |
| 17 acres: | \$ 60,500.00 |
| Furniture & Equipment: | \$104,952.00 |
| Columbia Covered Bridge: | \$390,000.00 |
| Town Garage (Keach Road): | \$109,710.00 |
| Lyman Falls Property 11.9 acres | \$ 5,800.00 |
| Cemeteries: | |
| Lyman Cemetery | \$ 18,800.00 |
| Meridan Hill Cemetery | \$ 3,800.00 |
| Columbia Bridge Cemetery | \$ 23,700.00 |
| Keach Road Cemetery | \$ 24,400.00 |
| East Columbia Cemetery | \$ 7,700.00 |

TOWN CLERK'S REPORT

During the year ending December 31, 2013, I received and remitted to the Treasurer the following amounts:

| | |
|---------------------|------------------|
| Auto Permits | \$149,888.44 |
| Dog License Fees | \$ 958.00 |
| Vital Statistics | |
| State | \$ 399.00 |
| Town | \$ 161.00 |
| Marriage Licenses | |
| State | \$ 76.00 |
| Town | \$ 14.00 |
| UCC Filing Fees | \$ 480.00 |
| Copy of Checklist | \$ 150.00 |
| Bad Check Fees | \$ 50.00 |
| TOTAL COLLECTED | \$152,176.44 |

The Town Office continues to be open every day except for Thursday. The hours, phone numbers and e-mail address are listed in the front of the book for your convenience.

Marcia L. Parkhurst
Town Clerk

TREASURER'S REPORT

TOWN CHECKING & SAVINGS ACCOUNT

BALANCE ON HAND - JANUARY 1, 2013: **\$767,814.29**

Received from:

| | |
|--|----------------|
| Business licenses and fees – pistol permits, junkyard permits, disposal fees, copies | \$194.00 |
| C.N. Brown Company; Lease on Tanks | \$4,360.00 |
| C.N. Brown Company; Refund | \$38.02 |
| Citizens Bank; Interest on Deposits | \$81.13 |
| Citizens Bank; Bank Fees & Adjustments | (\$2,403.73) |
| Log Pro; Copy of Tax Blotter | \$25.00 |
| N.H. Public Deposit Investment Pool; Interest on Deposits | \$4.60 |
| PNE Energy; Customer Refund | \$9.50 |
| Planning Board | \$2,596.59 |
| Shallow River Properties; Payment in lieu of Taxes | \$1,500.00 |
| State of New Hampshire | |
| Forest Reimbursement | \$1,630.99 |
| Highway Block Grant | \$35,641.83 |
| Rooms & Meals Tax | \$33,826.24 |
| Warden Services | \$897.68 |
| Tax Collector | \$1,660,317.51 |
| Town Clerk | \$152,267.44 |
| Town of Columbia - Sale of History Books | \$195.95 |
| US Fish & Wildlife Service; Forest Land Reimbursement | \$3,413.00 |

TREASURER'S REPORT

| | |
|---|-------------------------|
| TOWN MONIES RECEIVED DURING 2013: | \$1,894,595.75 |
| LESS SELECTMEN'S PAYMENTS: | (\$1,920,888.36) |
| BALANCE ON HAND - JANUARY 1, 2013: | \$767,814.29 |
| BALANCE ON HAND - JANUARY 1, 2014: | \$741,521.68 |
| | |
| CHECKING ACCOUNT | \$728,818.92 |
| NH PUBLIC DEPOSIT INVESTMENT POOL | \$12,702.76 |
| | \$741,521.68 |

Jennifer L. Wells
Treasurer

SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2013

TOWN CHARGES:

| | |
|----------------------------|-------------|
| Officers' Salaries | \$30,567.89 |
| Officers' Expenses | \$40,670.47 |
| Election & Registration | \$472.50 |
| Town Buildings & Utilities | \$21,179.64 |
| Insurance | \$3,571.98 |
| Planning Board Expenses | \$6,034.08 |

PROTECTION OF PERSONS & PROPERTY:

| | |
|------------------------|-------------|
| Fire | \$8,701.30 |
| Radio Communications | \$15,207.37 |
| Health | \$37,840.20 |
| Sanitation & Recycling | \$31,755.23 |
| Police Coverage | \$675.00 |

HIGHWAYS & BRIDGES:

| | |
|-----------------------|----------------|
| Summer Road & Bridges | \$102,776.84 * |
| Winter Roads | \$88,063.13 |

LIBRARY:

| | |
|--------------------------|------------|
| Colebrook Public Library | \$2,975.00 |
|--------------------------|------------|

PUBLIC WELFARE:

| | |
|-----------|------------|
| Town Poor | \$1,299.80 |
|-----------|------------|

CEMETERIES:

| | |
|------------|------------|
| Cemeteries | \$4,429.85 |
|------------|------------|

*Does not include \$12,200.00 encumbered in 2013 for bridge repairs in 2014.

SELECTMEN'S REPORT
SUMMARY OF PAYMENTS - 2013

PAYMENTS TO OTHER GOVERNMENT DIVISIONS:

| | |
|--------------------------|----------------|
| State & County | \$369,865.45 |
| Columbia School District | \$1,060,384.00 |

MISCELLANEOUS:

| | |
|----------------------------|-------------|
| Land & Building Appraisals | \$18,600.00 |
| Regional Associations | \$679.40 |
| Taxes Bought By Town | \$49,305.23 |
| Refunds/Reimbursements | \$4,784.00 |
| Patriotic Purposes | \$850.00 |
| Transfer to Trust Fund | \$10,000.00 |
| Paint/Windows - Town Hall | \$10,200.00 |

| | |
|--------------------------------|-----------------------|
| TOTAL PAYMENTS FOR 2013 | \$1,920,888.36 |
|--------------------------------|-----------------------|

SELECTMEN'S REPORT

SUMMARY OF RECEIPTS - 2013

| | |
|---|-----------------------|
| Business Licenses, permits & fees (pistol permits, junkyard permits, bad check fees, etc.) | \$194.00 |
| C.N. Brown; Lease | \$4,360.00 |
| C.N. Brown; Refund | \$38.02 |
| Citizens Bank; Interest on Deposits | \$81.13 |
| Citizens Bank; Bank Fees & Adjustments | -\$2,403.73 |
| Copies of Tax Blotters | \$25.00 |
| History Books; Sale of | \$195.95 |
| New Hampshire Public Deposit Investment Pool; Interest | \$4.60 |
| PNE Energy; Customer Refund | \$9.50 |
| Planning Board; Fees | \$2,596.59 |
| Shallow River Properties; Payment in Lieu of Taxes | \$1,500.00 |
| State of New Hampshire; Fire Permits and mileage - State's Share | \$897.68 |
| State of New Hampshire; Forest Land Reimbursement | \$1,630.99 |
| State of New Hampshire; Highway Block Grant | \$35,641.83 |
| State of New Hampshire; Rooms & Meals Tax | \$33,826.24 |
| Tax Collector | \$1,660,317.51 |
| Town Clerk | \$152,267.44 |
| US Fish & Wildlife; Payment in Lieu of Taxes | \$3,413.00 |
| | \$1,894,595.75 |

SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013

GENERAL GOVERNMENT - TOWN CHARGES

OFFICERS' SALARIES:

| | |
|--|--------------------|
| Campbell, Donald; Selectman Salary | \$1,847.00 |
| Cloutier, Norman; Selectman Salary | \$1,847.00 |
| Parkhurst, Garry; Tax Collector Salary | \$4,155.74 |
| Parkhurst, Marcia; Town Clerk/ Secretary Salary | \$18,974.15 |
| Stohl, Eric; Selectman Salary | \$1,847.00 |
| Wells, Jennifer; Treasurer Salary | \$1,847.00 |
| | \$30,517.89 |

OFFICERS' EXPENSES:

| | |
|---|------------|
| Anco Sign & Stamp Co.; Notary Public Stamp | \$14.00 |
| Avitar Associates of N.E., Inc.; Software Support, Tax Bills, etc. | \$3,976.46 |
| B.M.S.I.; Software Support & Updates | \$1,775.00 |
| Cartographic Associates, Inc.; Map Updates and Website Maps | \$3,454.55 |
| Colebrook Copy Center; Printing | \$427.00 |
| Crane & Bell; Auditing Town Books | \$7,300.00 |
| Frisk Software; Anti-virus Software | \$50.00 |
| J.P. Cooke, Co.; Dog Tags | \$127.65 |
| JSC Printing. LLC; Town Clerk/Tax Collector Supplies | \$99.75 |
| Jordan Associates; Newspaper Notices | \$176.00 |
| Liebl Printing; Printing Town Reports | \$1,652.32 |
| Local Government Center; Conference Registration | \$40.00 |
| Matthew Bender Co., Law Book Updates | \$686.56 |
| NHCTCA; Workshop Fees | \$70.00 |
| New Hampshire Municipal Association; Law Book | \$40.00 |
| News & Sentinel, The; Notices, | \$1,027.00 |
| Parkhurst, Garry; Fees | \$2,124.00 |
| Parkhurst, Marcia; Reimbursement for Supplies | \$134.94 |

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013**

| | |
|--|--------------------|
| Pitney Bowes Credit Corporation; | |
| Postage Machine Rental and Supplies | \$671.64 |
| Petty Cash; Postage, Supplies, etc. | \$200.00 |
| Price Digest; Town Clerk Supplies | \$122.00 |
| Stohl, Eric; Mileage Reimbursement | \$148.43 |
| Sunny Valley Creations; Website Design | \$324.00 |
| Treasurer, State of New Hampshire; Law Books | \$18.00 |
| Treasurer, State of New Hampshire; Notary Public Fee | \$75.00 |
| U.S. Postal Service; Refill Postage Meter | \$2,580.00 |
| U.S. Treasury; Social Security, Federal & | |
| Medicare Taxes | \$8,978.01 |
| W.B. Mason Co., Inc.; Office Supplies | \$1,971.81 |
| W.M. Spring Workshop; Workshop Fee | \$35.00 |
| Waystack Frizzell; Legal Advice | \$576.00 |
| | \$38,875.12 |

ELECTION & REGISTRATION:

| | |
|--|-----------------|
| Dinco, Carol; Ballot Clerk | \$65.00 |
| Jordan Associates; Notices | \$27.50 |
| Little, Diane; Supervisor of Checklist | \$80.00 |
| News & Sentinel; Notices | \$10.00 |
| McCoy, Jane; Moderator Salary | \$50.00 |
| Parkhurst, Isabelle; Supervisor of Checklist | \$80.00 |
| Stohl, Lois; Supervisor of Checklist | \$80.00 |
| Sullivan, Judy; Ballot Clerk | \$65.00 |
| Tibbetts, Brenda; Assistant Moderator Salary | \$65.00 |
| | \$522.50 |

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013**

TOWN BUILDINGS:

| | |
|---|--------------------|
| Boudle, Ghislaine; Wreaths | \$165.00 |
| Chouinard, Louis; Clock Repairs | \$374.00 |
| C.B. Transport; Fuel | \$4,888.50 |
| Daniel Hebert, Inc.; Furnace Parts | \$171.97 |
| Earley Rubbish & Recycling, LLC; Trash Pick-up | \$216.00 |
| Fairpoint Communications; Town Hall & Town Office | \$2,223.72 |
| Lazerworks; Supplies | \$19.98 |
| Mohawk Plumbing & Heating; Repairs | \$1,673.56 |
| Northern Human Services; Cleaning | \$941.20 |
| Parkhurst, Garry; Generator & Furnace Parts | \$2,971.61 |
| Parkhurst, Marcia; Supplies | \$149.93 |
| Parkhurst, Sheila; Mowing | \$1,892.00 |
| PSNH, Electricity - Town Hall & Town Office | \$2,351.32 |
| Sheldon Gray Construction, Inc.; Plowing, etc. | \$2,292.00 |
| Tri-State Fire Protection; Checking Extinguishers | \$848.85 |
| | \$21,179.64 |

INSURANCE:

| | |
|--|-------------------|
| Local Government Center - WCT, LLC Workmen's Compensation Insurance | \$750.00 |
| Local Government Center - PLT, LLC Commercial Property & Liability and Public Officials Bond | \$2,821.98 |
| | \$3,571.98 |

SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013

PLANNING BOARD EXPENSES:

| | |
|--|-------------------|
| Baker, Alan Robert; Salary | \$461.75 |
| Boudle, Ghislaine; Salary | \$461.75 |
| DeBlois, Scott; Salary | \$507.92 |
| Campbell, Donald; Salary | \$461.75 |
| Campbell, Stacey; Salary | \$1,200.55 |
| Campbell, Stacey; Reimbursement for Postage | \$148.02 |
| Chapple, Conrad, Sr.; Salary | \$461.75 |
| Earley, Steven; Salary | \$461.75 |
| Jordan Associates; Notices | \$462.00 |
| Matthew Bender Co.; Law Books | \$208.50 |
| NH Office of Energy & Planning; Workshop Fee | \$120.00 |
| News & Sentinel; Notices | \$262.50 |
| Sullivan, Michael; Salary | \$461.75 |
| Waystack Frizzell; Legal Advice | \$354.09 |
| | \$6,034.08 |

PROTECTION OF PERSONS & PROPERTY:

FIRE:

| | |
|--|--------------------|
| Adair, Wallace; Deputy Forest Fire | |
| Warden Reimbursement | \$354.90 |
| Brooks, Brett; Deputy Forest Fire | |
| Warden Reimbursement | \$745.25 |
| Colebrook Fire Department; Fire Protection | \$8,701.30 |
| Dion, Peter; Forest Fire Warden | |
| Reimbursement | \$216.09 |
| Fogg, Jonathan; Deputy Forest Fire | |
| Warden Reimbursement | \$375.51 |
| Parkhurst, Kenneth; Deputy Forest Fire | |
| Warden Reimbursement | \$103.60 |
| | \$10,496.65 |

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013**

RADIO COMMUNICATIONS:

Colebrook, Town of; Communications
Center

\$15,207.37

POLICE COVERAGE

Colebrook, Town of; Police Coverage

\$675.00

HEALTH:

American Red Cross; Appropriation

\$500.00

45th Parallel EMS; Appropriation

\$30,790.20

Northwoods Home Health; Appropriation

\$3,000.00

Northern Human Services; Appropriation

\$700.00

Tri-County Community Action Program;
Appropriation

\$650.00

U.C.V.H. Association; Appropriation

\$2,200.00

\$37,840.20

SANITATION:

AVRRD; Tipping Fees

\$9,413.33

Coos County Recycling Center; Columbia's
Share

\$3,720.00

Coos County Transfer Station Account;
Solid Waste Disposal

\$18,621.90

\$31,755.23

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013**

HIGHWAYS & BRIDGES:

MAINTENANCE - SUMMER ROADS:

| | |
|---|---------------------|
| Berlin Insulation; Roadside Mowing | \$5,775.00 |
| Boudle's Construction Co., Inc.; | |
| Dozer, dumptruck, backhoe & | |
| excavator rental, labor, rockraking, | |
| moving equipment, etc. | \$23,030.50 |
| Boudle, Clifton Jr.; Storage Container Rental | \$625.00 |
| Caron, Phillip; Trucking | \$520.00 |
| Central Asphalt Paving, LLC; Paving | \$38,000.00 |
| Cloutier Sand & Gravel; Grading & Gravel | \$11,547.50 |
| Columbia River Transportation, Inc.; Gravel | \$227.50 |
| Dostie, Donald; Gravel | \$10,530.00 |
| Northern Human Services; Roadside Trash Pick-up | \$150.00 |
| Owen, Bruce; Trucking | \$1,977.50 |
| P.A. Hicks & Sons; Culverts | \$514.02 |
| Pike Industries, Inc.; Gravel, Cold Patch, etc. | \$5,292.48 |
| R. Brooks Excavating; Trucking | \$2,000.00 |
| Sheldon Gray Construction, Inc.; Trucking | \$2,525.00 |
| Treasurer, State of New Hampshire; Road Signs | \$62.34 |
| | \$102,776.84 |

WINTER ROADS:

| | |
|--|-------------|
| Boudle's Construction Co., Inc.; Repairing Washout | \$485.50 |
| Cargill Incorporated; Road Salt* | \$4,203.74 |
| Cloutier Sand & Gravel, Inc.; Plowing Contract | \$82,796.26 |
| Jeffers, Clark Jr.; Gravel | \$210.00 |
| Liebl Printing; Printing Road Ban Signs | \$60.83 |
| P.A. Hicks & Sons, Inc.; Culvert | \$306.80 |

| | |
|---|-------------|
| *To Be Reimbursed By Plowing Contractor | \$88,063.13 |
|---|-------------|

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013**

LIBRARY:

| | |
|---|-------------------|
| Colebrook Public Library; 2013 Appropriation | \$2,975.00 |
|---|-------------------|

TOWN POOR:

| | |
|------------------------|-------------------|
| C. Bean Transport; Oil | \$699.80 |
| Name Withheld; Rent | \$600.00 |
| | \$1,299.80 |

CEMETERIES:

| | |
|----------------------------|-------------------|
| Gooch, Robert, Jr.; Mowing | \$345.00 |
| Parkhurst, Sheila; Mowing | \$4,084.85 |
| | \$4,429.85 |

STATE & COUNTY:

| | |
|--|---------------------|
| Campbell, Stacey; Recording Fees | \$12.46 |
| Coos County Registry of Deeds; Recording Fees, Redemptions & Postage | \$293.49 |
| Department of Agriculture; Dog Licenses | \$403.50 |
| King, Frederick, Treasurer; Coos County Taxes | \$368,673.00 |
| Parkhurst, Marcia; Recording Fees | \$92.00 |
| Treasurer, State of New Hampshire; Marriage License Fees | \$76.00 |
| Treasurer, State of New Hampshire; Vital Statistics | \$315.00 |
| | \$369,865.45 |

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013**

SCHOOL DISTRICT:

| | |
|--------------------------|-----------------------|
| Columbia School District | \$1,060,384.00 |
|--------------------------|-----------------------|

MISCELLANEOUS:

LAND & BUILDING APPRAISALS:

| | |
|---|--------------------|
| Allen, Steven M.; General Assessing & Cyclical Evaluations | \$18,600.00 |
|---|--------------------|

REFUNDS/ABATEMENTS:

| | |
|--|-------------------|
| Campbell, Donald; Social Security Tax Adjustment | \$40.00 |
| Cloutier, Norman; Social Security Tax Adjustment | \$40.00 |
| CoreLogic; 2013 Property Tax Refund | \$1,253.00 |
| Epshteyn, Mikhail; Building Permit Refund | \$50.00 |
| Graziano, Frank; 2012 Property Tax Refund | \$2,069.00 |
| Meisel, Timothy; 2012 Property Tax Refund | \$197.00 |
| Parkhurst, Kenneth; Social Security Tax Adjustment | \$6.00 |
| Stohl, Eric; Social Security Tax Adjustment | \$40.00 |
| Voisine, Stephen; 2012 Property Tax Refund | \$1,049.00 |
| Wells, Jennifer; Social Security Tax Adjustment | \$40.00 |
| | \$4,784.00 |

REGIONAL ASSOCIATIONS:

| | |
|---|-----------------|
| NH Association of Assessing Officials; 2012 Dues | \$20.00 |
| NH City & Town Clerks' Association 2012 Dues | \$20.00 |
| NH Municipal Association; 2012 Dues | \$619.40 |
| NH Tax Collectors' Association; 2012 Dues | \$20.00 |
| | \$679.40 |

**SELECTMEN'S REPORT
DETAILED STATEMENT OF PAYMENTS - 2013**

TAXES BOUGHT BY TOWN:

| | |
|---|--------------------|
| Town of Columbia - 2012 Taxes Purchased by Town | \$49,305.23 |
|---|--------------------|

PATRIOTIC PURPOSES:

| | |
|-----------------------------------|-----------------|
| Colebrook Kiwanis Club; Fireworks | \$750.00 |
| Geo. L. O'Neil Post #62; Flags | \$100.00 |
| | \$850.00 |

TRANSFER MONIES:

| | |
|-------------------------|--------------------|
| Trustees of Trust Funds | \$10,000.00 |
|-------------------------|--------------------|

PAINTING/REPAIR OF WINDOWS - TOWN HALL:

| | |
|----------------|--------------------|
| Carrigan, Mark | \$10,000.00 |
|----------------|--------------------|

| | |
|--------------------------------|-----------------------|
| GRAND TOTAL OF PAYMENTS | \$1,920,888.36 |
|--------------------------------|-----------------------|

**COOS COUNTY TRANSFER STATION
JANUARY 1, 2013 - DECEMBER 31, 2013**

RECEIPTS:

| | |
|---|--------------------|
| Town of Stewartstown | \$51,393.16 |
| Town of Columbia | \$18,621.90 |
| Town of Lemington | \$4,426.33 |
| Stewartstown Residents; Building Debris, tires, etc. | \$2,191.36 |
| Columbia Residents; Building Debris, tires, etc. | \$1,023.55 |
| Lemington Residents; Building Debris, tires, etc. | \$75.73 |
| TOTAL RECEIPTS: | \$77,732.03 |

COOS COUNTY TRANSFER STATION
JANUARY 1, 2013 - DECEMBER 31, 2013

PAYMENTS:

| | |
|--|--------------------|
| Atlantic Recycling | \$828.75 |
| C.D.S. Portable Toilets | \$1,200.00 |
| Carney, Jesse; Plowing | \$2,480.00 |
| Caron, Phillip; Compacting, etc. | \$3,260.00 |
| Coos Auto Supply; Supplies | \$1,371.91 |
| Coos County | \$26,000.00 |
| Goudreau Welding; Welding | \$625.00 |
| Grondin, Alain; Welding | \$140.00 |
| Lemire, Larry; Labor | \$278.00 |
| Northeast Resource Recovery Association; Tires | \$2,120.53 |
| Normandeau Trucking, Inc.; Trucking | \$38,723.85 |
| Parkhurst, Kenneth; Administration and expenses | \$430.98 |
| Searle Burner; Repairs | \$110.01 |
| Tallmage Plumbing & Heating; Supplies | \$13.00 |
| Wells, Jennifer; Treasurer | \$150.00 |
| TOTAL PAYMENTS | \$77,732.03 |

Jennifer L. Wells
Treasurer

HEADWATERS SUBCOMMITTEE
of the CONNECTICUT RIVER JOINT COMMISSIONS
ANNUAL REPORT

The Headwaters Subcommittee of the Connecticut River Joint Commissions (CRJC) is comprised of members appointed by the selectboards of the towns on the Upper Connecticut River. The Subcommittee serves as a means of providing local input on projects proposed on the Connecticut River and advice on maintaining good water quality and habitat. Staff support continues to be provided by North Country Council through a cooperative agreement between CRJC and Upper Valley Lake Sunapee Regional Planning Commission with funding from the states of New Hampshire and Vermont.

The Committee met 4 times in 2013. Some of the accomplishments:

- Reviewed all applications submitted pursuant to NH Rivers Management & Protection Program requirements.
- Participated in review of plans for riverbank stabilization in Maidstone.
- Made arrangements with the North Country River Steward for Connecticut River Watershed Council to provide assistance to communities and landowners with restoration projects.
- Updated the CRJC Recreation Management Plan.
- Spurred NHDES into action to require replacement of the railroad ties that were dripping creosote into the Connecticut River in North Stratford and remediation of the contaminated site.
- Met with TransCanada officials to discuss mutual interest in management of the Connecticut Lakes dams with regard for habitat and safety.
- Participated in plans for increased water quality monitoring.

Meetings are planned quarterly in 2014, or more frequently if needed for permit reviews. Notices of meetings will be available at town offices and on www.crjc.org. Meetings are open to the public. There are also currently several openings on the Subcommittee for individuals interested in being members. Contact Chairman Ed Mellett at 603-636-2630 or goldenrockfarm@hotmail.com for more information.

New Hampshire Members:

Pittsburg – John Amey, Lisa Savard, Bob Ward (Transcanada)
Clarksville – Vacant
Stewartstown – Allen Coats
Colebrook – Kevin McKinnon, Larry Rappaport, April Hyde (alt.)
Columbia – Kenneth Hastings, Bill Schomburg
Stratford – Gary Paquette
Northumberland – Edwin Mellett

Vermont Members:

Canaan- Tom Caron
Lemington- Vacant
Bloomfield- Denault Routhier
Brunswick- Brendan Whittaker
Maidstone- Louis Lamoureux

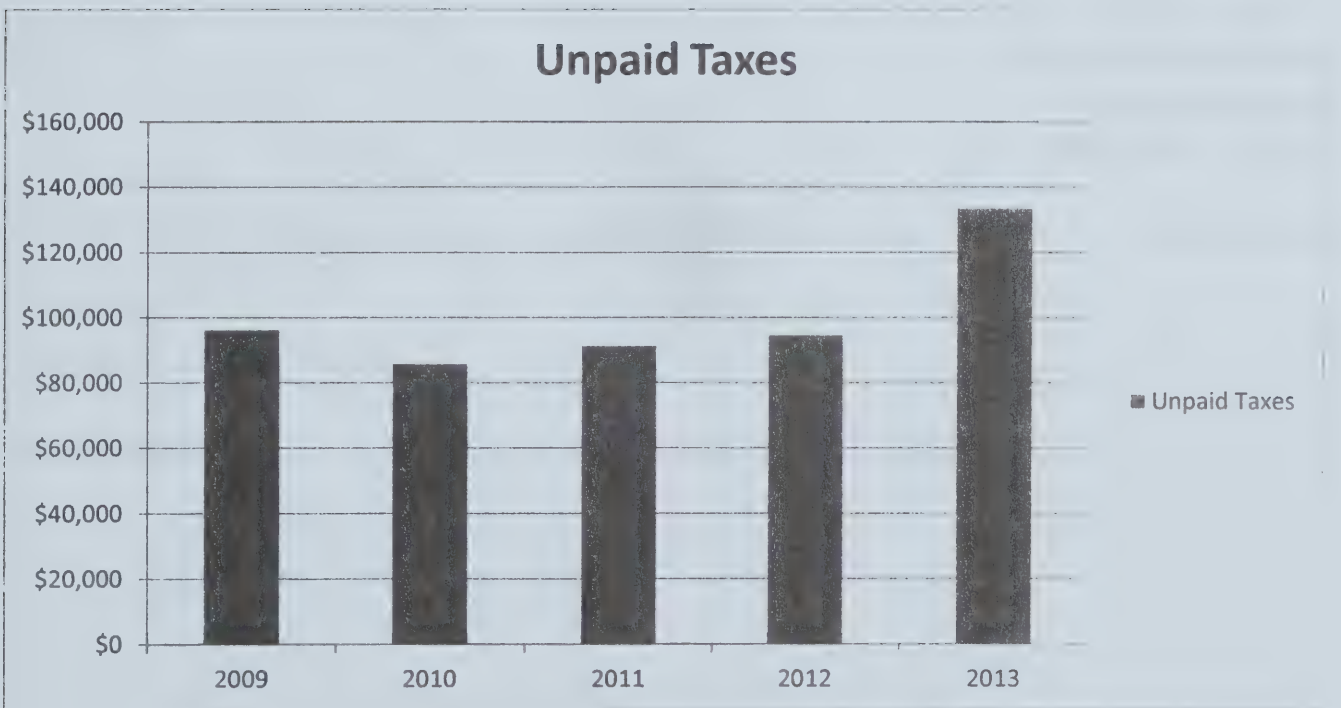
TAX COLLECTOR'S REPORT

On the following pages, is my report for the year ending December 31, 2013, along with a list of unpaid taxes as of that date.

Below is a graph showing the unpaid taxes at the end of each of the last five years. At the end of this fiscal year, we had 8% of our 2013 property taxes listed as unpaid. This, of course, changes from day to day. The amount unpaid as of the printing of this report will be less.

During tax time, I'm in the office on Saturday from 10:00 – 12:00. During the rest of the year, Marcia, as the Deputy Tax Collector, is available to accept tax payments and to answer any questions that you might have.

Garry R. Parkhurst
Tax Collector



**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2013 - DECEMBER 31, 2013**

DEBITS

Levy for 2013 Levy for 2012

Uncollected Taxes - 1/1/2013:

| | | |
|-----------------------------|-------------|--------------|
| Property | | \$109,655.55 |
| Prior Year's Credit Balance | -\$1,896.65 | |
| This Year's New Credits | -\$3,541.40 | |

Taxes Committed:

| | | |
|-----------------------|----------------|--|
| Property Taxes | \$1,597,304.00 | |
| Land Use Change Taxes | \$6,300.00 | |
| Timber Tax | \$24,703.50 | |
| Excavation Tax | \$507.36 | |

Overpayment/Refunds:

| | | |
|-----------------------|------------|------------|
| Credits Refunded | \$1,253.00 | |
| Interest - Late Taxes | \$872.75 | \$6,540.84 |

| | | |
|----------------------|-----------------------|---------------------|
| TOTAL DEBITS: | \$1,625,502.56 | \$116,196.39 |
|----------------------|-----------------------|---------------------|

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2013 - DECEMBER 31, 2013

CREDITS

| | Levy for 2013 | Levy for 2012 |
|--|-----------------------|---------------------|
| Remitted to Treasurer: | \$1,463,929.45 | \$64,089.71 |
| Property Taxes | \$3,320.00 | |
| Land Use Change Taxes | \$21,906.60 | |
| Timber Tax | \$872.75 | \$6,540.84 |
| Interest & Penalties | \$507.36 | |
| Excavation Tax | | \$45,565.84 |
| Converted to Liens (Principal Only) | -\$1,886.01 | |
| Prior Year overpayments Assigned | | |
| Abatements: | \$2,474.01 | |
| Timber Yield Taxes | | |
| Uncollected Taxes - 12/31/2013: | \$133,374.55 | |
| Property Taxes | \$2,980.00 | |
| Land Use Change Taxes | \$322.89 | |
| Timber Tax | -\$2,299.04 | |
| Property Tax Credit Balance | | |
| TOTAL CREDITS | \$1,625,502.56 | \$116,196.39 |

**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
JANUARY 1, 2013 - DECEMBER 31, 2013**

| | Levy of 2012 | Levy of 2011 |
|---|--------------------|--------------------|
| Unredeemed & Executed Liens: | | |
| Unredeemed Liens - 1/1/2013 | | \$21,462.88 |
| Liens Executed during year | \$49,305.23 | |
| Interest & Costs Collected | \$2,194.25 | \$1,900.02 |
| TOTAL LIEN DEBITS | \$51,499.48 | \$23,362.90 |
| Remitted to Treasurer: | | |
| Redemptions | \$21,485.09 | \$7,331.34 |
| Interest & Costs Collected | \$2,194.25 | \$1,900.02 |
| Unredeemed Liens - 12/31/2013 | \$27,820.14 | \$14,131.54 |
| TOTAL LIEN CREDITS | \$51,499.48 | \$23,362.90 |

UNPAID TAXES

UNCOLLECTED 2013 PROPERTY TAXES:

| | 1st Installment | 2nd Installment |
|----------------------------------|-----------------|-----------------|
| Abbott, Valerie & Steven | \$757.00 | \$866.00 |
| Adair, Wallace & Faith | \$690.00 | \$790.00 |
| Alexander, James & Laura | \$62.00 | \$36.00 |
| Alexander, James & Laura | \$1,343.00 | \$1,537.00 |
| Archambault, Gregory & Nancy | | \$17.00 * |
| Archambault, Gregory & Nancy | | \$2.00 * |
| Archambault, Gregory & Nancy | | \$10.00 * |
| Archambault, Gregory & Nancy | | \$7.00 * |
| Auger, Evelyn | | \$343.00 * |
| Beloin, Allen | | \$372.00 * |
| Bliss, Raymond & Belyea, Colleen | | \$684.00 * |
| Bodge, Cheryl | | \$18.00 |
| Bodge, Joseph | | \$404.00 |
| Boisvert, Quinton | | \$1,003.00 |
| Bossey, Robert & Kim | \$954.00 | \$1,092.00 |
| Boucher, James | \$13.55 | \$1.00 |
| Boucher, James | | \$1,308.00 |
| Boucher, John & Helen | | \$3.00 * |
| Boucher, John & Helen | | \$373.00 * |
| Boudle, Corey | \$186.00 | \$213.00 |
| Bouthillier, Martha | | \$942.00 * |
| Brady, Christopher & Joyce | | \$935.00 |
| Bridges, Michael & Lisa | \$92.65 | |
| Brooks, Brett | | \$1,722.00 * |
| Brooks, Marion | \$348.00 | \$406.00 |
| Bruens, George | | \$543.00 |
| Bunnell, Earl II & Pamela | | \$27.00 * |
| Bunnell, Earl II & Pamela | | \$965.00 * |
| Busfield, J. Scott | \$516.00 | \$590.00 |
| Carette, Donald & Joanne | | \$2.00 * |
| Carette, Donald & Joanne | | \$2.00 * |
| Carroll, Anna | | \$489.00 |
| Carter, Paul | | \$341.07 * |
| Cass, Jacqueline | \$1,009.00 | \$1,155.00 |
| Cass, Kevin M. | \$7.00 | \$4.00 |
| Cass, Kevin M. | \$288.00 | \$327.00 |
| Cass, Stephen & Regina | | \$64.00 * |
| Chaney, Michael | \$86.00 | \$98.00 |

UNPAID TAXES

| | 1st Installment | 2nd Installment |
|------------------------------------|-----------------|-----------------|
| Chapin, Clifford | | \$2,510.20 |
| Chapple, Nancy | \$647.18 | \$748.00 |
| Chapple, Patricia | \$1,052.00 | \$1,240.00 |
| Chase, Chris | | \$62.00 * |
| Chicoine, David & Kim | | \$189.00 * |
| Clark, Kelvin et als | | \$150.50 |
| Clark, Kelvin et als | | \$86.00 |
| Clifford, Don & Margaret | | \$1,518.00 |
| Cloutier, Norman & Albert | | \$1,041.00 * |
| Colburn Associates Inc. | | \$51.00 |
| Collins, Michael & Laurie | | \$5.00 * |
| Crowell, John | | \$523.00 |
| Cummings, William & Noelle | | \$89.00 |
| Davis, Donald | | \$734.00 * |
| Davis, Edward & Suzanne | \$439.00 | \$503.00 |
| Day, Howard | | \$312.00 * |
| DeBlois, Scott & Debra | | \$1,573.00 * |
| DeBlois, Scott & Debra | | \$1,403.00 * |
| DeLong, Robert | \$300.73 | \$575.00 |
| Donovan, Dwayne & Loretta | | \$382.00 * |
| Earley, Steven & Evelyn | | \$127.00 * |
| Eastman, Gary & Mann, Denise | | \$758.00 |
| Estes, Clifton | \$48.00 | \$56.00 |
| Ewing, Sharon | \$1,114.66 | \$1,320.00 |
| Fagan, Sean et als | | \$1,478.00 |
| Fairpoint Communications | | \$51.00 |
| Falcucci, Angelo | \$208.00 | \$238.00 |
| Fedrick, Claire (Trustee) | \$85.05 | \$292.00 |
| Feltham, Richard | | \$469.00 |
| Flanders, Clayton & Sally | | \$124.00 * |
| Fournier, Chad & Christie | \$241.00 | \$276.00 |
| Gamache, Ricky | \$50.67 | \$380.00 |
| Gendreau, Alfred & Luanne | | \$1,248.00 |
| Gervais, Michael & Lamontage, Lisa | | \$187.00 |
| Goodreau, Andres & Pauline | | \$611.00 |
| Goodwin, John | \$546.00 | \$620.00 |
| Gould, Gregory | \$95.00 | \$109.00 |
| Grand International Holdings | | \$155.00 * |
| Hamel, Derek | \$894.00 | \$1,023.00 |
| Hand, Dean & Rose | | \$223.00 |
| Harding, Lorraine | | \$972.00 |
| Harriman, Maurice | \$265.00 | \$303.00 |

UNPAID TAXES

| | 1st Installment | 2nd Installment |
|--------------------------------|-----------------|-----------------|
| Hassell, David | | \$1,451.00 |
| Haynes, Albert | | \$108.00 |
| Heath, Joseph & Mary | | \$1,085.30 * |
| Hebert, Ann | | \$2,524.00 |
| Hebert, Ann | | \$2.00 * |
| Hebert, Carole | | \$65.00 |
| Hodgkins, Roger & Maryse | \$98.19 | |
| Howland, Pamela | \$234.00 | \$267.00 |
| Hyatt Realty Trust | \$475.00 | \$534.00 |
| Jandreau, Timmy | | \$1,536.00 * |
| Kenney, Evelyn et als | | \$446.65 |
| Lamontagne, Gilles | | \$83.41 |
| Lamontagne, Jesse | | \$733.00 * |
| Lanciani, Kevin & Wendy | \$898.00 | \$1,026.00 |
| Lanciani, Kevin & Wendy | \$3.00 | \$2.00 |
| Laros, Charles & Barbara | | \$1,395.00 * |
| Lavalley, Diane et als | | \$316.00 * |
| Lawrence, James & Barbara | | \$15.78 * |
| Lawrence, James & Barbara | | \$1,170.00 * |
| Lawton, Ronald & Mary Ann | \$834.00 | \$954.00 * |
| Laycock, Barron | | \$397.00 |
| Laycock, Barron | | \$87.00 |
| Leavenworth, Michelle | | \$5.00 |
| Leavenworth, Ronald & Michelle | | \$92.00 |
| Leavenworth, Ronald & Michelle | | \$81.00 |
| Lesperance, Billy | \$138.00 | \$158.00 |
| Lewis, Gregory & Linda | | \$6.69 |
| Lewis, Nathan & Lori | | \$6.00 * |
| Limoges, Karen | \$1,631.00 | \$1,866.00 |
| Locke, Daniel & Jacqueline | \$1,068.00 | \$1,231.00 |
| Lynch, Dana | \$63.00 | \$72.00 |

UNPAID TAXES

| | 1st Installment | 2nd Installment |
|--|-----------------|-----------------|
| MacLure, Robert & Wendy | \$615.00 | \$705.00 |
| Marcotte, Russell | \$563.00 | \$645.00 * |
| Marrone, Joseph | \$289.00 | \$330.00 |
| McGee, Kevin & Laura | | \$320.00 |
| McKennes, John | | \$1,172.00 |
| McNelly, Richard Jr. & Jennifer | \$162.00 | \$185.00 |
| Miles, Richard & Linda | \$445.00 | \$509.00 |
| Miller, Arthur & Karen | | \$125.00 * |
| Mills, Arlene | \$15.00 | \$10.00 |
| Mills, Arlene | \$759.00 | \$868.00 |
| Mills, Arlene | \$598.00 | \$684.00 |
| Mills, Arlene | \$296.00 | \$336.00 |
| Mills, Ellen | \$731.00 | \$837.00 |
| Mills, Laura | | \$877.00 |
| Mitchell, Eric | \$932.00 | \$1,063.00 * |
| Moore, Timothy & Rebecca | | \$600.00 |
| Morris, Matthew & Heather | | \$1,235.00 * |
| Nash, Susan | \$172.00 | \$194.00 * |
| Nash, Susan | \$8.00 | \$5.00 * |
| Nichols, William & Geanacopoulos, Mark | | \$337.00 |
| Nimblett, Michael | | \$119.27 |
| Nokland, Sigmund & Cormier, Abe | \$209.00 | \$239.00 |
| Noyes, Deborah | | \$693.00 |
| Osgood, Frederick & Juanita | \$1,674.00 | \$1,917.00 |
| Paglieroni, Tracy | | \$144.00 * |
| Paquette Melanie | \$533.00 | \$610.00 |
| Parker, Ronald & Marie | | \$1,342.00 * |
| Perry, Wade | | \$2,130.00 |
| Peterson, Christopher & Tracey | | \$1,454.00 |
| Poindexter, Laurence | \$187.00 | \$214.00 |
| Puglisi, Gary & Joseph | \$531.00 | \$606.00 |
| Puglisi, Gary & Joseph | \$4.00 | \$2.00 |
| Puglisi, Gary & Joseph | \$2.00 | \$2.00 |
| Reardon, Madeleine | | \$223.00 * |
| Rella, Paul & Valerie | \$51.00 | \$66.00 |
| Rella, Paul & Valerie | \$83.00 | \$86.00 |
| Reynolds, Daniel | \$54.00 | \$62.00 |
| Riberdy, Maureen | \$1,473.00 | \$1,683.00 |
| Richards, Craig & Elizabeth | \$530.00 | \$606.00 |
| Richer, Brian & Diane | | \$139.00 * |
| Riendeau, Paul & Karen | | \$214.00 * |
| Riley, Francis & Carol | \$418.00 | \$1,052.00 |
| Rist, Harold Jr. | \$128.00 | \$146.00 |
| Secret Order of Water Buffalo | \$690.00 | \$790.00 |
| Smith, Herbert & Beverly | | \$448.00 * |

UNPAID TAXES

| | 1st Installment | 2nd Installment |
|---------------------------------|--------------------|---------------------|
| Smith, Jonathan | | \$20.00 * |
| Smith, Jonathan | | \$1,486.00 * |
| Smith, Ronnie | | \$1,350.00 * |
| Spaulding David & Haynes, Linda | | \$1,381.00 |
| St. Clair, Darrin & Melissa | \$516.00 | \$590.00 * |
| St. Clair, Mark | | \$1,316.00 * |
| Sterrerr, Wolfgang | | \$51.00 |
| Sterrerr, Wolfgang | | \$1.00 |
| Sterrerr, Wolfgang | | \$1,652.00 |
| Sterrerr, Wolfgang | | \$2.00 |
| Sterrerr, Wolfgang | | \$1.00 |
| Stewart, William J. & Joan | \$1,049.00 | \$1,209.00 |
| Stone, Elwin | \$799.00 | \$914.00 |
| Tessier, Amy | \$641.00 | \$734.00 |
| Tessier, Paul & Rita | | \$1,032.00 * |
| Tessier, Paul & Rita | | \$19.00 * |
| Tillotson, James & Kaslyn | | \$1,238.00 |
| Wells, Daniel I. | \$54.00 | \$32.00 * |
| Wells, Daniel I. | \$46.00 | \$24.00 * |
| Wells, Daniel I. | \$4.00 | \$1.00 * |
| Wells, Daniel I. | \$18.00 | \$12.00 * |
| Whittier, Heather | \$137.00 | \$157.00 |
| Williams, Kenneth | \$80.00 | \$92.00 * |
| Wood, Russell | | \$638.00 |
| 2013 TOTALS | \$33,276.68 | \$100,307.87 |

UNPAID TAXES

2013 UNCOLLECTED YEILD TAX:

| | |
|------------------|------------|
| Wells, Daniel I. | \$334.51 * |
|------------------|------------|

2013 UNCOLLECTED LAND USE CHANGE TAX:

| | |
|--------------------------|--------------|
| Gilbert, Reno & Michelle | \$1,800.00 * |
| Laycock, Barron | \$1,180.00 |

| | |
|------------------------------------|-------------------|
| 2013 LAND USE CHANGE TOTALS | \$2,980.00 |
|------------------------------------|-------------------|

UNCOLLECTED PROPERTY TAX LIENS

Levy of 2012

| | |
|---------------------------------|--------------|
| Alexander, James & Laura | \$167.66 |
| Alexander, James & Laura | \$2,838.65 |
| Boudle, Corey | \$449.78 |
| Brooks, Marion | \$433.16 |
| Busfield, J. Scott | \$1,121.72 |
| Cass, Jacqueline | \$2,255.32 |
| Chaney, Michael | \$276.25 |
| Davis, Edward & Suzanne | \$960.84 |
| Estes, Clifton | \$90.96 |
| Falcucci, Angelo | \$475.02 |
| Goodwin, John | \$114.84 |
| Hamel, Derek | \$1,915.45 |
| Lesperance, Billy | \$191.67 |
| Limoges, Karen | \$3,467.79 |
| Locke, Daniel & Jacqueline | \$298.20 |
| Lynch, Dana | \$241.54 |
| MacLure, Robert & Wendy | \$1,330.98 |
| Miles, Richard & Linda | \$14.86 |
| Mills, Arlene | \$506.82 |
| Mills, Arlene | \$635.27 |
| Mills, Ellen | \$1,574.94 |
| Noklund, Sigmund & Cormier, Abe | \$476.04 |
| Osgood, Frederick & Juanita | \$3,560.34 |
| Puglisi, Gary & Joseph | \$638.77 |
| Rainault, Jason | \$134.29 * |
| Rella, Paul & Valerie | \$124.05 |
| Reynolds, Daniel | \$150.08 |
| Riberdy, Maureen | \$894.67 |
| Smith, Jonathan | \$1,304.50 * |
| Stewart, William & Joan | \$808.02 |
| Whittier, Heather | \$345.66 |

| | |
|--------------------|--------------------|
| 2012 TOTALS | \$27,820.14 |
|--------------------|--------------------|

UNPAID TAXES

Levy of 2011

| | |
|---------------------------------|------------|
| Alexander, James & Laura | \$236.94 |
| Alexander, James & Laura | \$2,586.87 |
| Boudle, Corey | \$372.55 |
| Busfield, J. Scott | \$1,022.05 |
| Cass, Jacqueline | \$816.78 |
| David, Edward & Suzanne | \$885.85 |
| Limoges, Karen | \$3,160.51 |
| Lynch, Dana | \$233.35 |
| MacLure, Robert & Wendy | \$1,222.09 |
| Marrone, Joseph | \$565.62 |
| Mills, Arlene | \$261.85 |
| Mills, Ellen | \$1,443.44 |
| Noklund, Sigmund & Cormier, Abe | \$239.67 |
| Poindexter, Laurence | \$462.10 |
| Rainault, Jason | \$135.34 * |
| Reynolds, Daniel | \$139.82 |
| St. Clair, Darrin & Melissa | \$19.52 * |
| Whittier, Heather | \$327.19 |

| | |
|--------------------|--------------------|
| 2011 TOTALS | \$14,131.54 |
|--------------------|--------------------|

* INDICATES ENTIRE BILL PAID AFTER 12/31/2013.

PLANNING BOARD REPORT

We approved a total of **37 building permit applications**:

- ❖ 7 residential structures
- ❖ 22 accessory structures
- ❖ 2 signs
- ❖ 6 seasonal campers

We also approved the following:

- ❖ 2 site plan review applications
- ❖ 2 subdivision applications
- ❖ 1 merger

This year the Board adopted some rules of procedure, new site plan review regulations, and we are working towards updating our subdivision regulations. All our documents can be found on the Town's website: www.columbianh.org

RSA 674:34a is language explaining property owners' rights to have their lots joined together. This is called a *voluntary merger*.

RSA 674:34aa is an explanation of what can be done for land that was *involuntarily* joined by a Town prior to September 18, 2010.

Total Fees collected and deposited with the Town Treasurer were \$2,596.59.

We meet the second Wednesday of each month at the Town Office beginning at 430 pm. We welcome all to come in for help and assistance with any planning and/or zoning needs.

Respectfully submitted,

Stacey Campbell
Land Use Secretary

ACCOUNTANTS' COMPILATION REPORT

To the Board of Selectmen,
Town of Columbia, New Hampshire:

We have compiled the accompanying financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the general fund budgetary comparison of Town of Columbia, as of and for the year ended December 31, 2012, which collectively compose the Town's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with accounting principles generally accepted in the United States of America.

The management of Town of Columbia is responsible for the preparation and fair presentation of the financial statements and supplementary schedules in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary schedules.

Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of Town of Columbia in presenting financial information in the form of financial statements and supplementary schedules without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary schedules.

Management's discussion and analysis on pages 3 through 7 is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have compiled the supplementary information from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, we do not express an opinion or provide any assurance on the supplementary information included in management's discussion and analysis.

The supplementary information contained in Schedules 1 and 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

We are not independent with respect to Town of Columbia.

Crane & Bell, PLLC

September 16, 2013

**MANAGEMENT'S DISCUSSION AND ANALYSIS
TOWN OF COLUMBIA
FOR THE YEAR ENDED DECEMBER 31, 2012**

Presented here is Management's Discussion and Analysis for Town of Columbia for the year ended December 31, 2012. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This information is reported in a manner designed to fairly present the Town's financial position, and the results of operations of the Town's various funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Selectboard is responsible for establishing an accounting and internal control structure designed to ensure that the physical, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurance that these objectives are attained.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The basic financial statements consist of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (for example, uncollected taxes or unpaid amounts due to suppliers).

The government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include, among others, general government, public safety, and highway maintenance and construction. Business-type activities of the Town consist of the water distribution system and sewage collection and treatment.

The government-wide financial statements can be found on pages 8 and 9 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance for the general fund, which is the Town's only major fund. Data from the other governmental funds are combined into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its general fund. A budgetary comparison has been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 10 to 14 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

The basic fiduciary fund financial statements can be found on page 15 of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16 to 28 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information which consists of the statement of estimated and actual revenues for the general fund, and statement of appropriations, expenditures and encumbrances for the general fund, found on pages 30 to 33 of this report.

Government-Wide Financial Analysis

The Town's overall financial position and operations for the past two years are summarized below based on the information included in the current and prior financial statements.

Statement of Net Position

The Town's net position at December 31, 2012 was \$901,510, a decrease of \$19,617 or 2.1% from December 31, 2011. Capital asset additions in 2012 were \$12,000.

| | Governmental Activities | |
|-------------------------------------|----------------------------|-------------------|
| | <u>2012</u> | <u>2011</u> |
| Current and other assets: | | |
| Current and other assets | \$ 1,024,063 | \$ 896,319 |
| Capital assets, net of depreciation | <u>637,831</u> | <u>639,822</u> |
| Total assets | <u>1,661,894</u> | <u>1,536,141</u> |
| Current and other liabilities: | | |
| Current liabilities | 760,384 | 615,014 |
| Long-term liabilities | <u>-</u> | <u>-</u> |
| Total liabilities | <u>760,384</u> | <u>615,014</u> |
| Net position: | | |
| Net investment in capital assets | 637,831 | 639,822 |
| Permanently restricted | 3,003 | 3,003 |
| Temporarily restricted for - | | |
| Capital acquisition | 104,180 | 94,152 |
| Cemetery maintenance | - | - |
| Perpetual care | 10 | 9 |
| Unrestricted | <u>156,486</u> | <u>184,141</u> |
| Total net position | <u>\$ 901,510</u> | <u>\$ 921,127</u> |

The largest component of net position, \$637,831, is the Town's investment in capital assets (e.g., land, buildings, vehicles and equipment, and infrastructure), which reflects estimated original cost of those assets less accumulated depreciation and related debt.

An additional \$3,003 of net position represents permanently restricted funds. By the terms of the trusts that gave rise to these funds, the permanently restricted portion may not be expended, but must be held in perpetuity to generate income for use by the Town in maintaining its cemeteries.

Temporarily restricted net position represent funds set aside by the Town in capital reserve for future acquisition of capital assets, or funds designated for other specific purposes.

Unrestricted net position is available to meet the Town's ongoing obligations to citizens and creditors.

Statement of Activities

Governmental activities decreased the Town's net position by \$19,617 during 2012, as shown in the summarized statement of activities below.

| | Governmental Activities | |
|------------------------------------|----------------------------|-------------------|
| | <u>2012</u> | <u>2011</u> |
| Program revenues: | | |
| Charges for services | \$ 3,068 | \$ 6,353 |
| Operating grants and contributions | 38,538 | 43,060 |
| Capital grants and contributions | - | 12,000 |
| Total program revenues | <u>41,606</u> | <u>61,413</u> |
| General revenues: | | |
| Taxes, licenses, and fees | 291,349 | 319,720 |
| All other revenues | 44,380 | 64,997 |
| Total general revenues | <u>335,729</u> | <u>384,717</u> |
| Total revenues | <u>377,335</u> | <u>446,130</u> |
| Program expenses: | | |
| General government | 135,412 | 133,433 |
| Public safety | 45,301 | 34,228 |
| Highways and streets | 176,320 | 175,372 |
| Solid waste | 28,407 | 36,425 |
| Health and welfare | 7,687 | 11,076 |
| Culture and recreation | 3,825 | 4,003 |
| Total expenses | <u>396,952</u> | <u>394,537</u> |
| Change in net position | (19,617) | 51,593 |
| Net position, beginning | <u>921,127</u> | <u>869,534</u> |
| Net position, ending | <u>\$ 901,510</u> | <u>\$ 921,127</u> |

Significant variations in revenues between years are summarized as follows:

- Decrease in charges for services in 2012 compared to 2011 of \$3,285 was due to a decrease in income from departments of \$5,006, and an increase in culture and recreation income of \$1,721.
- Decrease in capital grants and contributions of \$12,000 in 2012 is due to a non-recurring contribution received in 2011.
- Decrease in all other revenues of \$20,617 consists of the following:
 - A decrease of \$16,099 in the sale of tax deeded property, as no such property was sold during 2012.
 - An increase of \$1,999 in miscellaneous revenues during 2012.
 - An increase of \$314 in insurance reimbursements.
 - An increase of \$191 in interest income in 2012.

Significant variations in expenses between years are summarized as follows:

- Increase in public safety of \$11,073 was due to an increased need for emergency services throughout 2012.
- Decrease in solid waste expense of \$8,018 is due to less solid waste being transported during 2012.
- Decrease in health and welfare expense of \$3,389 was due to a significant decrease in welfare applicants in 2012.

Financial analysis of the Town's funds

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2012, \$156,486 of fund balance was available for spending at the Town's discretion. The remainder of the fund balance is considered either, nonspendable, restricted, committed, or assigned as defined by fund balance definitions. These fund balance definitions can be found in Note I.G. in the notes to the financial statements.

General fund budgetary highlights

Actual revenues generated by the general fund in 2012 exceeded amounts budgeted by \$34,247 as shown in Exhibit E of the financial statements. The major components of this favorable variance were:

- Greater than anticipated property tax revenue of \$6,075.
- Greater than anticipated interest and penalties revenue of \$6,234.
- Greater than anticipated licenses, permits and fees revenue of \$14,938.
- Unanticipated revenues from other local sources totaling \$4,675, consisting of \$67 in interest income, \$1,241 in unforeseen insurance reimbursements, and \$3,367 in miscellaneous revenues.

Appropriations exceeded actual expenditures by \$28,098, as shown in Exhibit E of the basic financial statements. The major component of this favorable variance was:

- Less than anticipated general government expenditures totaling \$15,602.
- Less than anticipated highways, streets, and bridges expenditures of \$10,167.
- Less than anticipated solid waste expenditures totaling \$8,593.
- Less than anticipated health and welfare expenditures totaling 8,250.
- Greater than anticipated capital outlay expenditures of \$12,000.

Contacting Town's Financial Management

This financial report is designed to provide our citizens and creditors with a general overview of the Town's finances and to demonstrate fiscal accountability. If you have questions about this report or need additional information, contact the Board of Selectmen at Columbia town office, P.O. Box 157, Columbia, New Hampshire 03576, or call (603) 237-5255.



Connecticut River Joint Commissions – 2013 Town Report

CRJC's mission is to preserve and protect the visual and ecological integrity and sustainable working landscape of the Connecticut River Valley, and to guide its growth and development through grassroots leadership. Fiscal Year 2013 was full of activity and outreach to Connecticut River communities. CRJC meetings

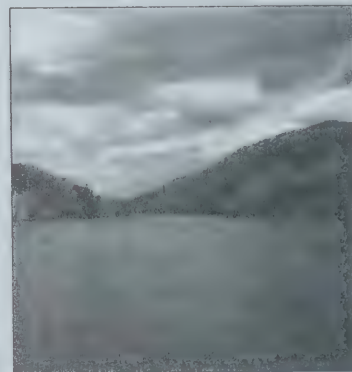
featured presentations by experts in environmental services and natural resources and on the impacts of extreme weather events on the river and its watershed. The Commission has also devoted significant effort to participating in the relicensing process for dams along the river operated by TransCanada and FirstLight, Inc.

Strategic Plan

The CRJC adopted a three-year Strategic Plan to develop engaged and active membership for Local River Subcommittees and the Joint Commissions to guide its programs, promote implementation of the Connecticut River Management Plan, reach out to communities on river issues and best practices for riverfront land management, and to articulate issues that affect the Connecticut River and its watershed.

Website and Publications

CRJC's website makes CRJC publications and events easier to locate. Our monthly email update keeps CRJC members, subcommittees, and those with a general interest in CRJC activities informed. It has over 200 subscribers. We invite you to visit our website to view a complete annual report and to join our mailing list at <http://www.crjc.org>



Brendan Whittaker, President (VT); Rebecca Brown, Vice President (NH); Mary Sloat, Treasurer (NH)

Report from Your North Country Senator Jeff Woodburn



Dear Constituent,

It is an honor to serve as your State Senator representing District 1, which includes 58-rural, northern communities, encompassing 27 percent of the state's landmass. It is a region larger than two states and 77 foreign countries and containing fewer than twenty people per square mile.

The North Country, including the White Mountains regions has a uniquely different culture, landscape, economy and history from the rest of the state. It is my focus to ensure that State government understands this and doesn't forget us. Our needs, challenges and opportunities are different. At the top of my priority list is stabilizing our fragile economy while improving the quality of life for our people. This means expanding Medicaid for low-wage workers and rural hospitals, increasing the minimum wage and opposing the Northern Pass project.

In the Senate, my goal has been to be practical and to work with everyone to get results for our region. To this end, I'm proud to be the chamber's most independent member and recognized by Business NH magazines as one of the most influential members. But voting is only a part of my work; in the tradition of my mentor, the late Executive Councilor Ray Burton, I have been accessible and available to my constituents, holding town hall meetings, office hours and tours for state leaders. I have tried when possible and appropriate to bend state government to meet the needs of rural people and rural communities.

I love being the voice for the North Country and am constantly inspired by our people and places that make our beloved home so special.

Be in touch, if I can of assistance to you or your community.

Regards,

Jeff Woodburn

North Country Senator

524 Faraway Road, Dalton, NH 03598

Jeff.Woodburn@leg.state.nh.us

603.259.6878 mobile phone

603.271.3073 office

45th Parallel EMS 2013 Annual Report

Over the past 2 budgets our requests to the towns for funding have increased, but even with these increases the 45th's budget has been very tight with very little room for error. Our biggest issue in 2014 is an increase of approximately 6% in the overall budget due, in most part, to a \$54K increase in our Workers Compensation Insurance. We've had 3 lost time injuries in the past 5 years and this has caused our risk to climb and put us in the assigned risk pool. To address this issue, we have implemented several safety programs to reduce the exposure of our staff to these risks. We have training programs required of all staff that includes Highway Safety, Rehabilitation, Emergency Driver Training, Lifting and transportation of patients, and Body Substance Isolation. We will have several meetings within the next few weeks with various insurance carriers that have promised us a substantial reduction in costs associated with Workers Compensation. We have addressed the lifting issues with the purchase of two power lift stretchers. Thank you, Plum Creek for your help with the purchase of one of those. Some good news is that we received an excellent review and inspection from an independent insurance company that recommended that we consider the purchase two more power stretchers and we had NO lost time injuries in 2013.

We have received some comments about an ambulance parked outside the 45th Base. We have two ambulances to make one. A-3 and A-5 are both over 10 years old and A-5 has over 165K miles. We need another new ambulance to be able to remove these two from our fleet. This is a work in progress and we should be able to look at ambulances in the near future. We have a capital improvement fund for new equipment and ambulances and we are near our goal in funds to begin looking. We are on the road approximately 65K +miles a year. This amount of miles wears our fleet out in a shorter time than other fleets that have shorter transports, better roads and weather.

We are always recruiting new people to work at the 45th. This isn't an easy task, as living in our neck of the woods is not for everyone. Some prospects have asked how far the nearest Wal Mart is and when I tell them about an hour and 15 minutes, I lose them. The 45th has lost 2 Advanced EMTs this year and have not been able to replace them. Our transfers took a hit in September and October when I lost two medics to illness and we lost almost 30 transfers to other agencies. That loss in the number of inter-facility transfers, is a make or break issue with our sustainability and becomes a tax issue for every one of us. The good news is that we were able to hire a new medic (He is certified, but in training) who has moved to Canaan and is willing to commit to our agency and communities and we hired another medic, who is willing to work weekends. I have a new AEMT that is awaiting test scores and we are helping support one of our staff members going to Paramedic school who has committed 2 years to the 45th upon completion of his schooling. We are confident that our Advanced Life Support Providers will be at full staff within several weeks. I want to acknowledge that our Foundation Staff of 3 AEMTs have kept us a float through some very rough patches as our agency grows. AEMTs M. Hyde, J. Ferns, and M. Philips deserve the appreciation of our communities for their diligence and hard work. We have a contingent of 10 EMTs that do the bulk of our transfers and 911 coverage. We are fortunate to have such a dedicated staff.

I will mention that we could not do what we do, as well as we do it without the help of our 3 fire Departments. As you know, our nearest medical help is over 24 miles away, making mutual aid a non - factor. Without our fire departments, we would find ourselves short staffed at many incidents. Many of our firefighters are trained in medical rescue, vehicle and wilderness rescue, and are trained as Emergency Medical Responders and Emergency Medical Technicians. We work together as friends and neighbors to make your emergency care a team effort!

The future is bright but fraught with the unknown expenses and payments of an unproven health care system. The New Hampshire Bureau of EMS is planning on conducting a symposium to educate EMS chiefs on the benefits of the Affordable Care Act (ACA). There are opportunities available for our agencies that have yet to be proven. There is a probability that ambulances will be able to transport (and get paid) to bring non-emergency patients to clinics and back home again. There is room in the ACA to consider Community Para-medicine for the communities served by the 45th and we have been involved with that process for over 2 years. Community Para-medics would be able to treat patients at home under the direction of their primary care physician saving the patient and an overtaxed health care system the costs of an ambulance ride and admission to the emergency room or hospital. We have on staff a Critical Care Transport Para-medic. When on duty, that medic may help reduce the strain on the hospital and other services by supplying an extra trained provider for immediate transport to a higher level of care facility.

We have been working with Eugene Reid and Todd Nichols of Canaan High School to provide Vocational EMT instruction two days a week at the 45th Base. This is an exciting cause. It will train local high school students in the skills of an EMT and Firefighter 1. Our hope is to keep some of our youth in the North Country by providing them with a marketable skill set. We can change our paradigm; exporting our youth, to keeping them here. Much thanks to these two individuals and the Canaan School for their vision and we at the 45th will do our part.

Ambulance services are no longer the "load and go" like we used to be. At all levels we have the skill sets to provide emergency care. The 45th has dedicated individuals that make a great team when approaching your emergency care needs but looking down the road emergency care is only the beginning. We want to work with our aging population to make sure their health care needs are met. UCVH and Indian Stream Health care have done wonders with outreach and we will be more a part of that team. We are looking into providing non-emergency transportation to doctor's visits at Weeks, Littleton and DHMC. We, at the 45th are looking holistically at our community needs and are preparing to be more a part of the solution to our problems.

Thank you for the Opportunity to Serve,

Rob Darling, Chief 45th Parallel EMS

RESIDENT MARRIAGE REPORT

January 1, 2013 - December 31, 2013

| DATE | PERSON A | PERSON A'S RESIDENCE | PERSON B | PERSON B'S RESIDENCE | PLACE OF MARRIAGE |
|------------|-------------------|-------------------------|--------------------------|-------------------------|----------------------|
| 6/29/2013 | Brown, Deborah J. | Columbia, NH | Wheeler, Robert W. Jr. | Columbia, NH | W Stewartstown, NH |
| 7/4/2013 | Richer, Diane C. | Columbia, NH | MacGuire, Timothy J. Sr. | Columbia, NH | Colebrook, NH |
| 10/26/2013 | Viator, Pamela J. | Columbia, NH | Sherman, Tony A. | Columbia, NH | Colebrook, NH |

RESIDENT DEATH REPORT

January 1, 2013 - December 31, 2013

| DATE OF DECEDENT'S DEATH | NAME | PLACE OF DEATH | FATHER'S NAME | MOTHER'S NAME |
|-----------------------------|-------------------|-------------------|---------------------|-------------------|
| 3/10/2013 | Stanton, Marion | Columbia, NH | Adair, Elery | Corliss, Juanita |
| 3/22/2013 | Bellacqua, Robert | Colebrook, NH | Bellacqua, Colombo | Dennehy, Gertrude |
| 6/7/2013 | Smith, Margaret | Colebrook, NH | Rice, Robert | Fregeole, Laura |
| 7/2/2013 | Zuk, Vera | Colebrook, NH | Shynk, Stephen | Thomas, Nina |
| 07/17/13 | Klebe, Leonard | Columbia, NH | Klebe, Walter | Little, Una |
| 07/27/13 | MacDonald, Susan | Columbia, NH | Moren, Lawrence Sr. | Clark, Celia |
| 11/02/13 | Lancotot, Louis | Columbia, NH | Lancotot, Arthur | Benoit, Rose |
| 12/30/13 | Wiley, Anne | Columbia, NH | Kirwin, Daniel | Grace, Anne |

RESIDENT BIRTH REPORT
January 1, 2013 - December 31, 2013

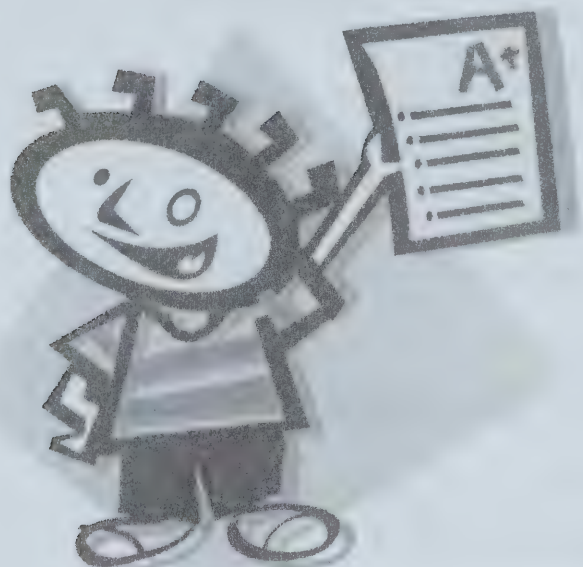
| DATE OF BIRTH | CHILD'S NAME | PLACE OF BIRTH | FATHER'S NAME | MOTHER'S NAME |
|------------------|-------------------------------|-------------------|------------------|------------------|
| 7/23/2013 | Taylor, Maddilynn-Grace Marie | Littleton, NH | | Taylor, Tarrah |

**REPORT OF COMMON TRUST FUND INVESTMENTS FOR TOWN OF COLUMBIA
YEAR ENDING DECEMBER 31, 2012**

| DESCRIPTION OF INVESTMENTS | SUB-ACCOUNT NUMBER | ***** PRINCIPAL ***** | | | | ***** | | | |
|----------------------------|--------------------|-----------------------|-------------|-------------|----------------|--------------------|----------------------|----------------|--------------|
| | | BEGINNING BALANCE | FUNDS ADDED | WITHDRAWALS | ENDING BALANCE | INCOME DURING YEAR | EXPENDED DURING YEAR | ENDING BALANCE | GRAND TOTAL |
| Ellen Cleveland Cem. | 035265 | \$100.29 | \$0.00 | \$0.00 | \$100.29 | \$0.00 | \$0.00 | \$0.00 | \$100.29 |
| Hattie Chamberlain Cem. | 035268 | \$229.29 | \$0.00 | \$0.00 | \$229.29 | \$0.01 | \$0.00 | \$0.01 | \$229.30 |
| Henry Forristall Cem. | 035271 | \$200.66 | \$0.00 | \$0.00 | \$200.66 | \$0.01 | \$0.00 | \$0.01 | \$200.67 |
| Mary Walker Cem. | 035267 | \$401.21 | \$0.00 | \$0.00 | \$401.21 | \$0.09 | \$0.00 | \$0.09 | \$401.30 |
| Mrs. Warren Marshall Cem | 035266 | \$75.19 | \$0.00 | \$0.00 | \$75.19 | \$0.00 | \$0.00 | \$0.00 | \$75.19 |
| Percy H. Titus Cem. | 035269 | \$1,003.02 | \$0.00 | \$0.00 | \$1,003.02 | \$1.14 | \$0.00 | \$1.14 | \$1,004.16 |
| Thomas Wallace Cem. | 035270 | \$1,003.02 | \$0.00 | \$0.00 | \$1,003.02 | \$1.14 | \$0.00 | \$1.14 | \$1,004.16 |
| Cemetery Maintenance | 035275 | \$19,347.02 | \$0.00 | \$0.00 | \$19,347.02 | \$35.91 | \$0.00 | \$35.91 | \$19,382.93 |
| Columbia Covered Bridge | 035276 | \$2,791.27 | \$0.00 | \$0.00 | \$2,791.27 | \$0.43 | \$0.00 | \$0.43 | \$2,791.70 |
| Road Improvement | 035274 | \$21,934.01 | \$0.00 | \$0.00 | \$21,934.01 | \$40.21 | \$0.00 | \$40.21 | \$21,974.22 |
| School District Tuition | 035272 | \$117,785.03 | \$0.00 | \$0.00 | \$117,785.03 | \$240.96 | \$0.00 | \$240.96 | \$118,025.99 |
| Bridge Improvement Fund | 035277 | \$60,107.83 | \$10,000.00 | \$0.00 | \$70,107.83 | \$102.27 | \$0.00 | \$102.27 | \$70,210.10 |
| | | \$224,977.84 | \$10,000.00 | \$0.00 | \$234,977.84 | \$422.17 | \$0.00 | \$422.17 | \$235,400.01 |

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

ANNUAL REPORT OF THE SCHOOL OFFICIALS
OF THE SCHOOL DISTRICT OF
COLUMBIA, N H
2012 - 2013



ANNUAL MEETING DATE:

Tuesday, March 11, 2014

approximately 8:00 pm

(immediately following Town Meeting)

Columbia Town Hall

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2012 – 2013

Report of

COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR

Eric Stohl

CLERK

Jennifer Wells

TREASURER

Debra DeBlois

SCHOOL BOARD

Daniel Wells

Christopher Brady

Jane Cass McCoy, Chairman

Term Expires 2014

Term Expires 2015

Term Expires 2016

SUPERINTENDENT OF SCHOOLS

Robert C. Mills

BUSINESS ADMINISTRATOR

Cheryl A. Covill

COORDINATOR OF SPECIAL SERVICES

Theresa M. Lord

**COLUMBIA SCHOOL DISTRICT
WARRANT
The State of New Hampshire**

To the Inhabitants of the School District in the Town of Columbia qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 11th day of March 2014 immediately following the Town Meeting, to act upon the following subjects:
(Polls will be open from 11:00 am to 7:00 pm)

1. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. (Proposed salaries of \$1,300.00 are included in Article 4)
2. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
3. Shall the school district adopt amendments to the Colebrook and Columbia amended AREA agreement as proposed by the Colebrook and Columbia School Boards and on file with the district clerk? (Ballot Vote)
4. To see if the school district will vote to raise and appropriate the sum of One million, seven hundred four thousand, three hundred eighty-three dollars (\$1,704,383.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District.
5. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 10th day of February 2014.

JANE C. McCOY, Chairman
CHRISTOPHER BRADY
DANIEL WELLS
Columbia School Board

A True Copy of Warrant – Attest:

JANE C. McCOY, Chairman
CHRISTOPHER BRADY
DANIEL WELLS
Columbia School Board

**COLUMBIA SCHOOL DISTRICT
WARRANT
The State of New Hampshire**

To the Inhabitants of the School District in the Town of Columbia qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 11th day of March 2014, to act upon the following subject: (Polls will be open from 11:00 am to 7:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).

Given under our hands at said Columbia, the 10th day of February 2014.

JANE C. McCOY, Chairman
CHRISTOPHER BRADY
DANIEL WELLS
Columbia School Board

A True Copy of Warrant – Attest:

JANE C. McCOY, Chairman
CHRISTOPHER BRADY
DANIEL WELLS
Columbia School Board

| COLUMBIA SCHOOL DISTRICT | | | | | | |
|-------------------------------------|--------------|--------------|-----------|--------------|--------------------|----------------|
| 2014 - 2015 PROPOSED BUDGET | | | | | | |
| EXPENDITURES | 2012-2013 | 2012-2013 | 2012-2013 | 2013-2014 | 2014-2015 | FOOT- NOTES |
| | BUDGET | EXPENDED | BUDGET | BUDGET | PROPOSED BUDGET | VARIANCE |
| 1100 REGULAR EDUCATION | | | | | | |
| 561 TUITION IN STATE | 1,304,137.00 | 1,281,606.64 | | 1,214,225.00 | 1,344,232.00 | 130,007.00 A |
| Total REGULAR EDUCATION | 1,304,137.00 | 1,281,606.64 | | 1,214,225.00 | 1,344,232.00 | 130,007.00 |
| 1200 SPECIAL EDUCATION PROGRAMS | | | | | | |
| 323 CONTRACTED SERVICES | 51,561.00 | 35,322.57 | | 51,633.00 | 55,304.00 | 3,671.00 B |
| 561 TUITION IN STATE | 100.00 | | | 24,306.00 | 29,300.00 | 4,994.00 C |
| 569 TUITION - PRIVATE | 0.00 | 42,834.30 | | 45,150.00 | 47,250.00 | 2,100.00 D |
| 641 BOOKS | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |
| 739 EQUIPMENT | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Total SPECIAL EDUCATION PROGRAMS | 51,661.00 | 78,156.87 | | 121,089.00 | 131,854.00 | 10,765.00 |
| 1380 VOCATIONAL PROGRAM | | | | | | |
| 562 OUT OF DISTRICT TUITION | 100.00 | 0.00 | | 100.00 | 100.00 | 0.00 |
| Total VOCATIONAL PROGRAM | 100.00 | 0.00 | | 100.00 | 100.00 | 0.00 |
| 2140 PSYCHOLOGICAL SERVICES | | | | | | |
| 323 PUPIL SERVICES | 3,800.00 | 0.00 | | 1,000.00 | 1,000.00 | 0.00 |
| Total PSYCHOLOGICAL SERVICES | 3,800.00 | 0.00 | | 1,000.00 | 1,000.00 | 0.00 |
| 2150 SPEECH/AUDIOLOGY SERVICES | | | | | | |
| 260 WORKERS' COMPENSATION | 404.00 | 0.00 | | 308.00 | 205.00 | (103.00) |
| 323 CONTRACTED SERVICES | 67,397.00 | 27,676.89 | | 51,290.00 | 34,189.00 | (17,101.00) |
| 580 TRAVEL | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 |
| Total SPEECH PATHOLOGY | 67,801.00 | 27,676.89 | | 51,598.00 | 34,394.00 | (17,204.00) E |
| 2160 PHYSICAL/OCCUPATIONAL THERAPY | | | | | | |
| 260 WORKERS' COMPENSATION | 95.00 | 51.08 | | 113.00 | 207.00 | 94.00 |
| 323 PROFESSIONAL SERVICES | 11,871.00 | 5,018.72 | | 14,169.00 | 20,766.00 | 6,597.00 |
| 580 TRAVEL | 0.00 | 0.00 | | - | - | 0.00 |
| Total PHYSICAL/OCCUPATIONAL THERAPY | 11,966.00 | 5,069.80 | | 14,282.00 | 20,973.00 | 6,691.00 F |

| EXPENDITURES | 2012-2013 | | 2012-2013 | | 2013-2014 | | 2014-2015 | | FOOT- NOTES |
|---------------------------------------|-----------|-----------|-----------|----------|-----------|----------|-----------|----------|----------------|
| | BUDGET | EXPENDED | BUDGET | VARIANCE | BUDGET | EXPENDED | BUDGET | VARIANCE | |
| 2190 OTHER SUPPORTING SERVICES | | | | | | | | | |
| 323 PROFESSIONAL SERVICES | 5,000.00 | 0.00 | 3,300.00 | 1,914.00 | 5,214.00 | 0.00 | 5,214.00 | 1,914.00 | G |
| 324 CONTRACTED SERVICE | 375.00 | 0.00 | 375.00 | (375.00) | 0.00 | 0.00 | 0.00 | (375.00) | |
| 580 TRAVEL | 528.00 | 0.00 | 528.00 | (264.00) | 264.00 | 0.00 | 264.00 | (264.00) | |
| 610 SUPPLIES | 100.00 | 0.00 | 100.00 | 250.00 | 350.00 | 0.00 | 350.00 | 250.00 | |
| 810 DUES & FEES | 350.00 | 0.00 | 350.00 | 0.00 | 350.00 | 0.00 | 350.00 | 0.00 | |
| Total OTHER SUPPORTING SERVICES | 6,353.00 | 0.00 | 4,653.00 | 1,525.00 | 6,178.00 | 0.00 | 6,178.00 | 1,525.00 | |
| 2310 SCHOOL BOARD SERVICES | | | | | | | | | |
| 110 SALARIES | 1,300.00 | 1,250.00 | 1,300.00 | 0.00 | 1,300.00 | 0.00 | 1,300.00 | 0.00 | |
| 220 FICA TAX | 88.00 | 95.63 | 99.00 | 0.00 | 99.00 | 0.00 | 99.00 | 0.00 | |
| 260 WORKERS' COMPENSATION | 196.00 | 0.00 | 196.00 | 0.00 | 196.00 | 0.00 | 196.00 | 0.00 | |
| 330 OTHER PROFESSIONAL SERVICES | 4,600.00 | 4,050.00 | 4,600.00 | 100.00 | 4,700.00 | 0.00 | 4,700.00 | 100.00 | |
| 520 INSURANCE | 1,535.00 | 1,685.00 | 1,735.00 | 300.00 | 2,035.00 | 0.00 | 2,035.00 | 300.00 | |
| 540 ADVERTISING | 625.00 | 489.46 | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | |
| 580 TRAVEL | 50.00 | 145.00 | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00 | |
| 610 SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 641 BOOKS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 810 DUES & FEES | 2,118.00 | 2,010.36 | 2,118.00 | 37.00 | 2,155.00 | 0.00 | 2,155.00 | 37.00 | |
| 890 OTHER EXPENSES | 150.00 | 165.68 | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 0.00 | |
| Total SCHOOL BOARD SERVICES | 10,662.00 | 9,891.13 | 10,748.00 | 437.00 | 11,185.00 | 0.00 | 11,185.00 | 437.00 | |
| 2321 OFFICE OF SUPERINTENDENT | | | | | | | | | |
| 319 APPROPRIATIONS | 34,622.00 | 34,621.40 | 35,145.00 | 5,778.00 | 40,923.00 | 0.00 | 40,923.00 | 5,778.00 | H |
| Total OFFICE OF SUPERINTENDENT | 34,622.00 | 34,621.40 | 35,145.00 | 5,778.00 | 40,923.00 | 0.00 | 40,923.00 | 5,778.00 | |
| 2329 ADMINISTRATIVE SERVICES | | | | | | | | | |
| 580 COORDINATOR'S TRAVEL | 200.00 | 121.00 | 250.00 | 0.00 | 250.00 | 0.00 | 250.00 | 0.00 | |
| Total ADMINISTRATIVE SERVICES | 200.00 | 121.00 | 250.00 | 0.00 | 250.00 | 0.00 | 250.00 | 0.00 | |
| 2721 TRANSPORTATION - TO/FROM SCHOOL | | | | | | | | | |
| 260 WORKER'S COMPENSATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 511 OTHER ORGANIZATIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 519 OTHER ORGANIZATIONS | 81,357.00 | 81,777.88 | 83,723.00 | 2,437.00 | 86,160.00 | 0.00 | 86,160.00 | 2,437.00 | I |
| Total TRANSPORTATION - TO/FROM SCHOOL | 81,357.00 | 81,777.88 | 83,723.00 | 2,437.00 | 86,160.00 | 0.00 | 86,160.00 | 2,437.00 | |

| EXPENDITURES | 2012-2013 | | 2012-2013 | | 2013-2014 | | 2014-2015 | | FOOT- NOTES |
|--------------------------------------|--------------|--------------|--------------|----------|--------------|----------|-----------|------------|----------------|
| | BUDGET | EXPENDED | BUDGET | EXPENDED | BUDGET | EXPENDED | BUDGET | VARIANCE | |
| 2722 TRANSPORTATION SPECIAL PROGRAM | | | | | | | | | |
| 511 OTHER ORGANIZATIONS | 5,115.00 | 16,655.99 | 29,373.00 | | 21,084.00 | | | (8,289.00) | |
| 580 TRAVEL | 562.00 | 0.00 | - | | - | | | 0.00 | |
| Total TRANSPORTATION SPECIAL PROGRAM | 5,677.00 | 16,655.99 | 29,373.00 | | 21,084.00 | | | (8,289.00) | J |
| 2743 VOCATIONAL TRANSPORTATION | | | | | | | | | |
| 511 OTHER SOURCES | 0.00 | 0.00 | 0.00 | | 0.00 | | | 0.00 | |
| 580 TRAVEL | 2,737.00 | 0.00 | 100.00 | | 100.00 | | | 0.00 | |
| Total VOCATIONAL TRANSPORTATION | 2,737.00 | 0.00 | 100.00 | | 100.00 | | | 0.00 | |
| 5250 TRANSFER OF FUNDS | | | | | | | | | |
| 880 EXPENDABLE TRUST FUNDS | 0.00 | 0.00 | 0.00 | | - | | | 0.00 | |
| Total TRANSFER OF FUNDS | 0.00 | 0.00 | 0.00 | | 0.00 | | | 0.00 | |
| 5310 CHARTER SCHOOL | | | | | | | | | |
| 563 TUITION | 5,559.00 | 0.00 | 5,559.00 | | 5,950.00 | | | 391.00 | |
| Total CHARTER SCHOOL | 5,559.00 | 0.00 | 5,559.00 | | 5,950.00 | | | 391.00 | |
| TOTAL EXPENDITURES | 1,586,632.00 | 1,535,577.60 | 1,571,845.00 | | 1,704,383.00 | | | 132,538.00 | |

**COLUMBIA SCHOOL DISTRICT 2014 - 2015
BUDGET FOOTNOTES**

Footnotes delineated in the far right hand column of the Proposed Budget pages:

Regular Education Programs – Increase \$ 130,007

A. Tuition – Increase of six students and a projected increase in the cost per pupil.

Special Education Program – Increase \$ 10,765

B. Projected increase, Classroom Assistants over the prior year.

C. Tuition In State – Increase in student program

D. Tuition Private - Projected rate increase

Speech/Audiology Services – Decrease \$ 17,204

E. Reduction in Pathologist time and increase in Speech Assistant's time.

Occupational / Physical Therapy – Increase \$ 6,691

F. Increase in number of students and Physical Therapy

Other Support Services – Increase \$ 1,914

G. Student Evaluations and Vision Therapy

Office of Superintendent – Increase \$ 5,778

H. Replace Payroll/Accounting Software

Transportation - To/From School– Increase \$ 2,437

I. Increase based on contract

Transportation – Special Programs – Decrease \$ 8,289

J. Savings due to sharing services with Colebrook.

COLUMBIA SCHOOL DISTRICT

2014 - 2015

ESTIMATED REVENUE

| | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | VARIANCE |
|--------------------------------|-----------------------------|-------------------|----------------------------|------------------|
| | REVENUE RECEIVED | BUDGET | PROPOSED BUDGET | |
| Balance on Hand, June 30th | 126,461.00 | 55,536.00 | 140,000.00 | 84,464.00 |
| Adequate Education Grant | 444,625.00 | 433,423.00 | 402,273.00 | (31,150.00) |
| Vocational Revenue | 8,061.16 | 0.00 | 0.00 | 0.00 |
| Earning on Investment | 156.57 | 250.00 | 125.00 | (125.00) |
| Medicaid Revenue | 1,401.58 | 1,100.00 | 1,400.00 | 300.00 |
| Other Local Revenue | 24.39 | 0.00 | 0.00 | 0.00 |
| TOTAL ESTIMATED REVENUE | 580,729.70 | 490,309.00 | 543,798.00 | 53,489.00 |

BUDGET SUMMARY

| | 2012 - 2013 | 2013 - 2014 | 2014 - 2015 | VARIANCE |
|----------------------------|---------------------------|---------------------|----------------------------|------------------|
| | ACTUAL REVENUE | BUDGET | PROPOSED BUDGET | |
| Budget | 1,586,632.00 | 1,571,845.00 | 1,704,383.00 | 132,538.00 |
| Less: Estimated Revenue | 580,729.70 | 490,309.00 | 543,798.00 | 53,489.00 |
| DISTRICT ASSESSMENT | 1,005,902.30 | 1,081,536.00 | 1,160,585.00 | 79,049.00 |
| State Property Tax | 153,239.00 | 157,406.00 | 157,406.00 | 0.00 |
| Local Education Tax Rate | 857,145.00 | 924,130.00 | 1,003,179.00 | 79,049.00 |

**COLUMBIA SCHOOL DISTRICT
MINUTES – MARCH 12, 2013
The State of New Hampshire**

The meeting convened at the Town Hall in said District on Tuesday, the 12th day of March 2013 at 8:45 pm, to act upon the following subjects:

SPECIAL WARRANT: Ballots for the election of School District Officers were counted with the following results:

| | | |
|------------------|----------------------------|----|
| Moderator | Eric Stohl | 40 |
| School Clerk | Jennifer Wells (write ins) | 10 |
| School Treasurer | Debra DeBlois | 43 |
| School Board | Jane C. McCoy | 41 |

1. I move that the salaries of the School Board and the compensation of any other officers or agents of the District be as printed in the school report on page CU - 6.

| | |
|-----------------|--------------|
| Motion made by: | Jane McCoy |
| Seconded by: | Daniel Wells |
| Vote: | Yes |

2. I move to accept the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.

| | |
|-----------------|--------------|
| Motion made by: | Daniel Wells |
| Seconded by: | Jane McCoy |
| Vote: | Yes |

3. I move to raise and appropriate the sum of One million, five hundred seventy-one thousand, eight hundred forty-five dollars (\$1,571,845.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District.

| | |
|-----------------|-------------------|
| Motion made by: | Christopher Brady |
| Seconded by: | Jane McCoy |
| Vote: | Yes |

**COLUMBIA SCHOOL DISTRICT
MINUTES – MARCH 12, 2013
The State of New Hampshire**

4. To transact any other business that may legally come before this meeting.

Motion made by: Jane McCoy

Seconded by: Daniel Wells

Jane McCoy spoke to the AREA Agreement that is up for renewal in 2016 and will be on the warrant next March.

Chris Brady spoke about the school consolidation

The meeting adjourned at 9:40 with a motion from Jane McCoy and a second from Garry Parkhurst

Respectfully submitted,

Jennifer Wells
School District Clerk

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

The Colebrook School District is now having monthly meetings to discuss the future of the curriculum and the facilities. Although some people apparently feel that a decision has been made to move Colebrook Academy to the Elementary School site, nothing has actually been decided. We are early in the process of studying the needs of the Colebrook Schools. Curriculum and staffing considerations need to drive the process, and then determine the facility needs. Finances are also being studied, as we need to compare what we want with what we can afford, and what funding is available. This will not be a quick process, but it is important to focus on what we need to provide for students in the future. Anyone who is interested in participating is welcome. All viewpoints are needed to develop a balanced vision for the future of Colebrook's schools.

The Authorized Regional Enrollment Area (AREA) Agreement between Colebrook and Columbia is on this year's school warrant. The current agreement expires June 30, 2016. The warrant article proposes continuing the agreement for five years to June 30, 2021. This arrangement has served both school districts well for many years. Colebrook benefits from having the additional students in the schools and Columbia has a guarantee of being able to place all of its students in one school system that provides the closest schools for most of the population. This is a mutually beneficial arrangement that should be approved to continue.

The Common Core State Standards are being implemented in New Hampshire. These standards were developed under the direction of the National Governors Association and the Council of Chief State School Officers. They reflect the knowledge and skills that our young people need for success in college and careers, and to compete successfully in the global economy. The New England Common Assessment Program (NECAP) has been used in New Hampshire as the required annual assessment since 2005. This is being replaced by the Smarter Balanced test, a computer adaptive test beginning in the spring of 2015, which is aligned to the Common Core State Standards.

In order to transition to the Common Core State Standards, the teachers, under the direction of Ann Spencer from New England College, have been receiving training in Understanding by Design. During this school year, the teachers have been reading and developing units using this approach that is sometimes referred to as backward design. Simply put, it is a three stage approach with the

SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA

first stage being to determine the knowledge, skills, and understandings that the students should acquire. The second stage is to determine what assessments should be used as evidence that the knowledge, skills, and understandings have been obtained. The third stage is to then select the learning activities that will lead to the outcomes that were determined in stage one.

Some of the North Country SAUs have combined efforts though grant funding to bring nationally recognized speaker Rick Wormeli to Berlin on March 28th for a North Country professional development day. In preparation for that day, the teachers are reading one of Wormeli's books, Fair Isn't Always, Equal, Assessing & Grading in the Differentiated Classroom. Between the Understanding By Design work and the Wormeli reading, it has been a busy year for the teachers, but necessary to prepare for coming changes in curriculum and assessment.

Finally, I would like to recognize four veteran staff members who have given many years of service to the Colebrook School District. Retiring in June 2014 will be Meg Sheltry, Richard Bond, Bob Unangst, and Frank Doe. Thank you for your service.

Respectfully submitted,

Robert C. Mills
Superintendent of Schools

TITLE I 2012-2013

The Title I program for 2012-2013 provided services for 44 students in grades Kindergarten – Grade 5 at Colebrook Elementary School in both reading and math. This year we also provided weekly supplemental reading assistance to 22 students in grades 6-8. We had wonderful students and supportive parents to work with.

Using a combination of Northwest Evaluation Association (NWEA), AIMSweb (a benchmark and progress monitoring system based on direct, frequent and continuous student assessment), and formative assessment in the classroom, we were able to identify and focus on student deficiency areas to guide instruction. The Title I staff not only provided supplemental instruction to at risk students, but also participated as supplemental instructors for students receiving Response to Intervention (RtI) services.

Title I provided a 5 week summer school for 12 students, including field trips to the AMC Highland Center, the National Forest Heritage Park, and the Fairbanks Museum.

Professional development provided by our Title I grant included visits from Tori Richards, Joan Barrett, Louise Wroblewski, and Donna Beauregard. Ms. Richards, from Staff Development for Educators, assisted our teachers with math teaching methodologies. Ms. Barrett, from The Scholastic Book Company, helped us plan and implement Scholastic's Do the Math intervention series. Ms. Wroblewski, from UNH, modeled writing lessons focusing on the common core, and Ms. Beauregard, from Thrive Educational Services, modeled best practices in reading in classrooms and continued her assistance with our Leadership Team. Donna also provided four parent nights in September, November, January, and April on the following topics: The Importance of Reading, Comprehension Strategies, The Importance of Math Facts, and Critical Thinking.

We thank everyone for their continued support of our program. We look forward to another wonderful year providing supplemental services to the children in Colebrook.

Respectfully submitted,

Lisa Kenny, Title I Project Manager

SCHOOL ADMINISTRATIVE UNIT #7

2014 - 2015

BUDGET

December 11, 2013

| CATEGORY | TOTAL | COLE 47.07% | PITTS 29.36% | STEW 13.68% | COLU 6.20% | CLARKS 3.69% |
|-----------------------------------|-------------------|------------------------|-------------------------|------------------------|-----------------------|-------------------------|
| Special Education Services | 17,084.00 | 8,041.44 | 5,015.86 | 2,337.09 | 1,059.21 | 630.40 |
| Psychological Services | 95,389.00 | 44,899.60 | 28,006.21 | 13,049.22 | 5,914.12 | 3,519.85 |
| Other Support Services | 4,455.00 | 2,096.97 | 1,307.99 | 609.44 | 276.21 | 164.39 |
| Improvement of Instruction | 2,120.00 | 997.88 | 622.43 | 290.02 | 131.44 | 78.23 |
| Office of Superintendent | 240,822.60 | 113,355.20 | 70,705.52 | 32,944.53 | 14,931.00 | 8,886.35 |
| Coordinator of Special Services | 134,678.00 | 63,392.93 | 39,541.46 | 18,423.95 | 8,350.04 | 4,969.62 |
| Fiscal Services | 221,483.00 | 104,252.05 | 65,027.41 | 30,298.87 | 13,731.95 | 8,172.72 |
| Plant Services | 21,250.00 | 10,002.38 | 6,239.00 | 2,907.00 | 1,317.50 | 784.13 |
| Information Systems | 38,700.00 | 18,216.09 | 11,362.32 | 5,294.16 | 2,399.40 | 1,428.03 |
| TOTAL | 775,981.60 | 365,254.54 | 227,828.20 | 106,154.28 | 48,110.86 | 28,633.72 |
| Total Estimated Revenue | 115,929.00 | 54,567.78 | 34,036.75 | 15,859.09 | 7,187.60 | 4,277.78 |
| TOTAL DISTRICT SHARE FY 15 | 660,052.60 | 310,686.76 | 193,791.44 | 90,295.20 | 40,923.26 | 24,355.94 |
| District Share FY 2013 - 2014 | 599,747.00 | 279,602.00 | 180,044.00 | 83,965.00 | 35,145.00 | 20,991.00 |
| Increase (Decrease) over FY14 | 60,305.60 | 31,084.76 | 13,747.44 | 6,330.20 | 5,778.26 | 3,364.94 |

SCHOOL ADMINISTRATIVE UNIT # 7

2014 - 2015

Adopted

12/11/2013

| EXPENDITURES | 2012-2013 BUDGET | 2012-2013 EXPENDED | 2013-2014 BUDGET | 2014-2015 PROPOSED BUDGET | VARIANCE |
|---|---------------------|-----------------------|---------------------|---------------------------------|-------------------|
| GENERAL FUND | | | | | |
| 2140 PSYCHOLOGICAL SERVICES | | | | | |
| 110 SALARY | 21,366.00 | 19,500.00 | 22,582.00 | 23,032.00 | 450.00 |
| 211 HEALTH INSURANCE | 17,904.00 | 15,850.62 | 18,866.00 | 15,425.00 | (3,441.00) |
| 213 LIFE INSURANCE | 72.00 | 72.00 | 72.00 | 72.00 | - |
| 220 SOCIAL SECURITY CONTRIBUTION | 3,585.00 | 3,319.23 | 3,678.00 | 3,713.00 | 35.00 |
| 232 RETIREMENT | 5,296.00 | 5,085.09 | 6,808.00 | 7,843.00 | 1,035.00 |
| 260 WORKERS' COMPENSATION | 187.00 | 21.16 | 192.00 | 194.00 | 2.00 |
| 320 CONTRACTED SERVICE | 1,208.00 | 1,292.00 | 1,356.00 | 1,650.00 | 294.00 |
| 580 TRAVEL | 1,750.00 | 1,000.00 | 1,750.00 | 1,750.00 | - |
| 610 SUPPLIES | 1,800.00 | 690.31 | 1,800.00 | 1,500.00 | (300.00) |
| 641 BOOKS | 100.00 | - | 100.00 | 100.00 | - |
| 650 SOFTWARE | 100.00 | 15.43 | 100.00 | 100.00 | - |
| 734 EQUIPMENT | 1,200.00 | 655.93 | 0.00 | 0.00 | - |
| 810 DUES & FEES | 650.00 | | 650.00 | 650.00 | - |
| Total PSYCHOLOGICAL SERVICES | 55,218.00 | 47,501.77 | 57,954.00 | 56,029.00 | (1,925.00) |
| 2210 IMPROVEMENT OF INSTRUCTION | | | | | |
| 240 COURSE REIMBURSEMENT | 2,500.00 | 10,291.20 | 1,500.00 | 1,500.00 | - |
| 810 DUES & FEES | 75.00 | 108.00 | 120.00 | 120.00 | - |
| Total IMPROVEMENT OF INSTRUCTION | 2,575.00 | 10,399.20 | 1,620.00 | 1,620.00 | - |
| 2321 OFFICE OF SUPERINTENDENT | | | | | |
| 110 SALARIES | 116,692.00 | 116,361.53 | 119,611.00 | 121,799.00 | 2,188.00 |
| 211 HEALTH INSURANCE | 19,893.00 | 19,744.70 | 20,963.00 | 23,138.00 | 2,175.00 |
| 213 LIFE INSURANCE | 144.00 | 132.00 | 144.00 | 144.00 | - |

SCHOOL ADMINISTRATIVE UNIT # 7

2014 - 2015

Adopted

12/11/2013

| EXPENDITURES | 2012-2013 BUDGET | 2012-2013 EXPENDED | 2013-2014 BUDGET | 2014-2015 PROPOSED BUDGET | VARIANCE |
|----------------------------------|---------------------|-----------------------|---------------------|---------------------------------|------------|
| OFFICE OF SUPERINTENDENT CONT'D. | | | | | |
| 220 SOCIAL SECURITY CONTRIBUTION | 8,927.00 | 8,718.29 | 9,150.00 | 11,159.00 | 2,009.00 |
| 232 RETIREMENT | 11,436.00 | 10,252.49 | 12,882.00 | 18,628.00 | 5,746.00 |
| 260 WORKERS' COMPENSATION | 467.00 | - | 478.00 | 487.00 | 9.00 |
| 290 EMPLOYEE BENEFIT | - | - | - | 24,071.60 | 24,071.60 |
| 330 OTHER PROFESSIONAL SERVICES | 500.00 | 3,180.00 | 500.00 | 12,813.00 | 12,313.00 |
| 430 REPAIR & MAINTENANCE | 3,216.00 | 2,531.74 | 3,210.00 | 955.00 | (2,255.00) |
| 442 RENTAL - POSTAL | 672.00 | 666.00 | 720.00 | 672.00 | (48.00) |
| 521 INSURANCE | 2,115.00 | 2,213.34 | 2,200.00 | 2,100.00 | (100.00) |
| 531 COMMUNICATION | 1,620.00 | 1,556.00 | 1,620.00 | 1,620.00 | - |
| 534 POSTAGE | 1,500.00 | 1,052.20 | 1,500.00 | 1,500.00 | - |
| 540 ADVERTISING | 1,500.00 | 2,436.94 | 2,600.00 | 2,600.00 | - |
| 550 PRINTING | 600.00 | 254.21 | 750.00 | 600.00 | (150.00) |
| 580 TRAVEL | 8,753.00 | 6,490.59 | 8,753.00 | 8,753.00 | - |
| 610 SUPPLIES | 2,200.00 | 2,126.32 | 1,900.00 | 1,900.00 | - |
| 641 BOOKS/PERIODICALS | 300.00 | 50.00 | 300.00 | 300.00 | - |
| 650 SOFTWARE | 48.00 | 15.43 | 48.00 | 48.00 | - |
| 733 FURNITURE & FIXTURES | 500.00 | 222.74 | 1,200.00 | 2,395.00 | 1,195.00 |
| 734 COMPUTER EQUIPMENT | - | 986.90 | - | 0.00 | - |
| 738 REPLACEMENT OF COMPUTERS | - | - | - | 800.00 | 800.00 |
| 739 OTHER EQUIPMENT | - | 303.98 | 6,800.00 | 0.00 | (6,800.00) |
| 810 DUES & FEES | 3,345.00 | 2,843.10 | 3,440.00 | 4,340.00 | 900.00 |
| Total | 184,428.00 | 182,138.50 | 198,769.00 | 240,822.60 | 42,053.60 |
| 2332 COORDINATOR OF SP SERVICES | | | | | |
| 110 SALARIES | 78,884.00 | 78,386.30 | 80,346.00 | 82,738.00 | 2,392.00 |
| 211 HEALTH INSURANCE | 35,808.00 | 18,274.03 | 18,866.00 | 20,824.00 | 1,958.00 |
| 213 LIFE INSURANCE | 144.00 | 144.00 | 144.00 | 144.00 | - |
| 220 SOCIAL SECURITY CONTRIBUTION | 6,034.00 | 5,895.59 | 6,146.00 | 6,329.00 | 183.00 |
| 232 RETIREMENT | 7,731.00 | 6,908.00 | 8,653.00 | 10,566.00 | 1,913.00 |

SCHOOL ADMINISTRATIVE UNIT # 7

2014 - 2015

Adopted

12/11/2013

| EXPENDITURES | 2012-2013 BUDGET | 2012-2013 EXPENDED | 2013-2014 BUDGET | 2014-2015 PROPOSED BUDGET | VARIANCE |
|------------------------------------|---------------------|-----------------------|---------------------|---------------------------------|------------|
| COORDINATOR OF SP SERVICES CONT'D. | | | | | |
| 260 WORKERS' COMPENSATION | 315.00 | - | 321.00 | 331.00 | 10.00 |
| 430 REPAIR & MAINTENANCE | 1,067.00 | 629.49 | 1,038.00 | 820.00 | (218.00) |
| 521 INSURANCE | 2,115.00 | 2,213.33 | 2,300.00 | 2,200.00 | (100.00) |
| 531 COMMUNICATION | 1,440.00 | 1,081.32 | 1,000.00 | 1,440.00 | 440.00 |
| 534 POSTAGE | 1,300.00 | 1,050.00 | 1,300.00 | 1,300.00 | - |
| 540 ADVERTISING | 250.00 | 112.50 | 200.00 | 200.00 | - |
| 550 PRINTING | 500.00 | - | 500.00 | 500.00 | - |
| 580 TRAVEL | 3,200.00 | 1,703.00 | 3,200.00 | 3,200.00 | - |
| 610 SUPPLIES | 1,400.00 | 1,311.35 | 1,350.00 | 1,350.00 | - |
| 641 BOOKS | 500.00 | - | 500.00 | 500.00 | - |
| 650 SOFTWARE | 36.00 | 15.43 | 36.00 | 36.00 | - |
| 810 DUES & FEES | 2,200.00 | 269.37 | 2,200.00 | 2,200.00 | - |
| Total | 142,924.00 | 117,993.71 | 128,100.00 | 134,678.00 | 6,578.00 |
| 2520 FISCAL SERVICES | | | | | |
| 110 SALARIES | 122,549.00 | 116,980.05 | 121,024.00 | 123,248.00 | 2,224.00 |
| 120 PART TIME SALARIES | 600.00 | 600.00 | 600.00 | 600.00 | - |
| 211 HEALTH INSURANCE | 19,893.00 | 13,163.06 | 20,963.00 | 15,426.00 | (5,537.00) |
| 213 LIFE INSURANCE | 288.00 | 144.00 | 288.00 | 288.00 | - |
| 220 SOCIAL SECURITY CONTRIBUTION | 9,421.00 | 8,920.85 | 9,304.00 | 9,474.00 | 170.00 |
| 232 RETIREMENT | 12,010.00 | 7,302.52 | 9,250.00 | 10,839.00 | 1,589.00 |
| 260 WORKERS' COMPENSATION | 493.00 | - | 487.00 | 495.00 | 8.00 |
| 330 OTHER PROFESSIONAL SERVICES | 5,400.00 | 5,236.00 | 5,600.00 | 6,000.00 | 400.00 |
| 430 REPAIR & MAINTENANCE | 6,692.00 | 6,261.26 | 7,056.00 | 1,885.00 | (5,171.00) |
| 444 LEASE/PURCHASE | - | - | - | 26,947.00 | 26,947.00 |

SCHOOL ADMINISTRATIVE UNIT # 7

2014 - 2015

Adopted

12/11/2013

| EXPENDITURES | 2012-2013 BUDGET | 2012-2013 EXPENDED | 2013-2014 BUDGET | 2014-2015 PROPOSED BUDGET | VARIANCE |
|---------------------------------|---------------------|-----------------------|---------------------|---------------------------------|------------|
| FISCAL SERVICES CONT'D. | | | | | |
| 521 INSURANCE | 2,355.00 | 2,453.33 | 2,440.00 | 2,440.00 | - |
| 531 COMMUNICATION | 1,300.00 | 1,052.96 | 1,200.00 | 1,440.00 | 240.00 |
| 534 POSTAGE | 1,200.00 | 900.00 | 1,200.00 | 1,100.00 | (100.00) |
| 540 ADVERTISING | 200.00 | - | 200.00 | 200.00 | - |
| 550 PRINTING | 400.00 | 130.63 | 200.00 | 200.00 | - |
| 580 TRAVEL | 5,016.00 | 2,883.10 | 5,016.00 | 5,016.00 | - |
| 610 SUPPLIES | 4,000.00 | 3,830.43 | 4,000.00 | 4,000.00 | - |
| 641 BOOKS | 300.00 | 26.91 | 300.00 | 300.00 | - |
| 650 SOFTWARE | 48.00 | 285.46 | 48.00 | 48.00 | - |
| 733 FURNITURES AND FIXTURES | 500.00 | - | - | 0.00 | - |
| 734 COMPUTER EQUIPMENT | - | 637.18 | - | 0.00 | - |
| 739 REPLACEMENT OF COMPUTERS | - | - | - | 8,500.00 | 8,500.00 |
| 810 DUES & FEES | 3,037.00 | 1,105.66 | 4,937.00 | 3,037.00 | (1,900.00) |
| Total FISCAL SERVICES | 195,702.00 | 171,913.40 | 194,113.00 | 221,483.00 | 27,370.00 |
| 2600 PLANT SERVICES | | | | | |
| 421 RUBBISH REMOVAL | 960.00 | 780.00 | 960.00 | 960.00 | - |
| 430 REPAIR & MAINTENANCE | 25.00 | 486.50 | 25.00 | 290.00 | 265.00 |
| 441 RENTAL CHARGE | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 | - |
| 521 PROPERTY INSURANCE | 1,900.00 | 1,353.00 | 1,500.00 | 1,500.00 | - |
| 610 SUPPLIES | 500.00 | 30.01 | 500.00 | 500.00 | - |
| 739 NEW EQUIPMENT | - | 3,051.50 | - | 0.00 | - |
| Total PLANT SERVICES | 21,385.00 | 23,701.01 | 20,985.00 | 21,250.00 | 265.00 |
| 2829 INFORMATION SYSTEMS | | | | | |
| 329 OTHER PROFESSIONAL SERVICES | - | 3,742.50 | 9,555.00 | 4,000.00 | (5,555.00) |
| 532 DATA COMMUNICATIONS | 31,240.00 | 28,993.20 | 31,200.00 | 34,700.00 | 3,500.00 |
| 739 EQUIPMENT | - | 563.80 | - | 0.00 | - |
| Total INFORMATION SYSTEMS | 31,240.00 | 33,299.50 | 40,755.00 | 38,700.00 | (2,055.00) |
| TOTAL GENERAL FUND EXPENDITURES | 633,472.00 | 586,947.09 | 642,296.00 | 714,582.60 | 72,286.60 |

SCHOOL ADMINISTRATIVE UNIT # 7

2014 - 2015

Adopted

12/11/2013

| EXPENDITURES | 2012-2013 BUDGET | 2012-2013 EXPENDED | 2013-2014 BUDGET | 2014-2015 PROPOSED BUDGET | VARIANCE |
|----------------------------------|---------------------|-----------------------|---------------------|---------------------------------|------------|
| GRANT FUNDS | | | | | |
| 1210 SPECIAL EDUCATION PROGRAMS | | | | | |
| 110 SALARIES | 38,493.00 | 13,132.74 | 14,650.00 | 13,405.00 | (1,245.00) |
| 220 SOCIAL SECURITY TAX | 2,945.00 | 1,004.64 | 1,121.00 | 1,025.00 | (96.00) |
| 232 RETIREMENT | 3,948.00 | - | - | 0.00 | - |
| 260 WORKER'S COMPENSATION | 154.00 | - | 59.00 | 54.00 | (5.00) |
| 580 TRAVEL | 1,512.00 | 1,382.50 | 2,100.00 | 2,100.00 | - |
| 610 SUPPLIES | - | 214.30 | - | 0.00 | - |
| 641 BOOKS | - | 2,700.13 | - | 0.00 | - |
| 650 SOFTWARE | - | 1,372.62 | - | 0.00 | - |
| 733 FURNITURES AND FIXTURES | - | 3,050.00 | - | 0.00 | - |
| 734 COMPUTER EQUIPMENT | - | 8,412.00 | - | 0.00 | - |
| 739 EQUIPMENT | - | 1,100.26 | - | 0.00 | - |
| 810 DUES & FEES | 500.00 | - | 500.00 | 500.00 | - |
| Total SPECIAL EDUCATION PROGRAMS | 47,552.00 | 32,369.19 | 18,430.00 | 17,084.00 | (1,346.00) |
| 2140 PSYCHOLOGICAL SERVICES | | | | | |
| 110 SALARY | 25,500.00 | 25,500.00 | 25,500.00 | 25,500.00 | - |
| 323 CONTRACTED SERVICE | - | 7,253.75 | 13,860.00 | 13,860.00 | - |
| 739 EQUIPMENT | 3,700.00 | 628.00 | 3,700.00 | 0.00 | (3,700.00) |
| Total PSYCHOLOGICAL SERVICES | 29,200.00 | 33,381.75 | 43,060.00 | 39,360.00 | (3,700.00) |
| 2150 SPEECH PATHOLOGY | | | | | |
| 739 EQUIPMENT | - | 2,417.00 | - | - | - |
| Total SPEECH PATHOLOGY | - | 2,417.00 | - | - | - |

SCHOOL ADMINISTRATIVE UNIT # 7

2014 - 2015

Adopted

12/11/2013

| EXPENDITURES | 2012-2013 BUDGET | 2012-2013 EXPENDED | 2013-2014 BUDGET | 2014-2015 PROPOSED BUDGET | VARIANCE |
|--|---------------------|-----------------------|---------------------|---------------------------------|-------------------|
| 2190 STUDENT SUPPORT PROGRAMS | | | | | |
| 320 CONTRACTED SERVICES | - | - | - | 4,455.00 | 4,455.00 |
| 610 SUPPLIES | - | 288.20 | - | 0.00 | 0.00 |
| 641 BOOKS | - | 787.60 | - | 0.00 | 0.00 |
| 734 EQUIPMENT | - | 2,286.00 | - | 0.00 | 0.00 |
| 739 EQUIPMENT | - | 2,344.00 | - | 0.00 | - |
| Total STUDENT SUPPORT PROGRAMS | - | 5,705.80 | - | 4,455.00 | 4,455.00 |
| 2210 IMPROVEMENT OF INSTRUCTION | | | | | |
| 323 CONTRACTED SERVICES | 8,000.00 | 7,518.00 | 5,559.00 | | (5,559.00) |
| 580 TRAVEL | - | - | 500.00 | 500.00 | - |
| Total IMPROVEMENT OF INSTRUCTION | 8,000.00 | 7,518.00 | 6,059.00 | 500.00 | (5,559.00) |
| 5210 TRANSFER TO GENERAL FUND | | | | | |
| 930 DUES & FEES | - | 1,500.00 | | | - |
| Total TRANSFER TO GENERAL FUND | - | 1,500.00 | - | - | - |
| TOTAL GRANT FUND EXPENDITURES | 84,752.00 | 82,891.74 | 67,549.00 | 61,399.00 | (6,150.00) |
| GRAND TOTAL GENERAL & GRANT FUNDS | 718,224.00 | 669,838.83 | 709,845.00 | 775,981.60 | 66,136.60 |

SCHOOL ADMINISTRATIVE UNIT #7
ESTIMATED REVENUE
2014 - 2015

| | Budget 2012 - 2013 | Revenue Received 2012 - 2013 | Adopted Budget 2013 - 2014 | Proposed Budget 2014 - 2015 | Variance |
|--|-----------------------|---------------------------------|-------------------------------|--------------------------------|---------------------|
| Unreserved Fund Balance(carryover applied) | \$ 32,000.00 | \$ - | \$ 38,000.00 | \$ 50,000.00 | \$ 12,000.00 |
| PL 94-142 Grant | \$ 83,552.00 | \$ 82,891.74 | \$ 66,548.00 | \$ 60,399.00 | \$ (6,149.00) |
| Bureau of Substance Abuse Services | \$ - | \$ - | \$ - | \$ - | \$ - |
| D O E Drug Free Grant | \$ - | \$ - | \$ - | \$ - | \$ - |
| PL 99-457 Preschool Grant | \$ 1,200.00 | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ - |
| Title II | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Grants | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 50.00 | \$ 36.86 | \$ 50.00 | \$ 30.00 | \$ (20.00) |
| Other Local Income | \$ 4,500.00 | \$ 7,688.77 | \$ 4,500.00 | \$ 4,500.00 | \$ - |
| District Assessment | \$ 596,922.00 | \$ 596,921.00 | \$ 599,747.00 | \$ 660,053.00 | \$ 60,306.00 |
| TOTAL ESTIMATED REVENUE | \$ 718,224.00 | \$ 687,538.37 | \$ 709,845.00 | \$ 775,982.00 | \$ 66,137.00 |
| Total Expenditures/Appropriations | \$ 718,224.00 | \$ 669,838.83 | \$ 709,845.00 | \$ 775,982.00 | \$ 66,137.00 |
| General Fund and Special Revenue Funds | | | | | |

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

January 17, 2014

To the School Board
School Administrative Unit # 7
Colebrook, New Hampshire

We have audited the financial statements of the governmental activities and each major fund of School Administrative Unit # 7 for the year ended June 30, 2013 and have issued our report thereon dated January 17, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 30, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by School Administrative Unit # 7 are described in Note 1 to the financial statements. In July of 2012, the School Administrative Unit # 7 implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and the application of existing policies was not changed during the year. The statement provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The Statement of Net Assets is renamed the Statement of Net Position and includes four components: assets, deferred outflows of resources, liabilities, and deferred inflows of resources. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was:

- Management's estimate of the depreciation is based on estimated useful lives of the assets. We evaluated the key factors and assumptions used and determined that the estimate used is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. In addition, none of the misstatements detected as a result of audit procedures and not corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. The uncorrected misstatements of the financial statements were due to not recording prior and current year accrued vacation due at the end of the year.

Management has determined, and we agree, that their effects are immaterial, both individually and in the aggregate, to the financial statements as a whole.

We did not propose any adjustments due to audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation dated January 17, 2014.

Other Audit Findings or Issues

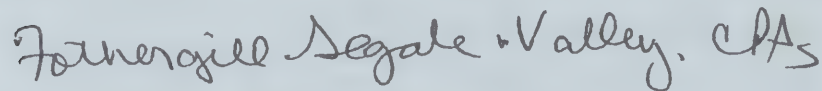
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing information to determine that the information complies with accounting principles generally

accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements, or to the financial statements themselves.

This information is intended solely for the use of the School Board and management of the School Administrative Unit # 7 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Fothergill Segale & Valley, CPAs".

FOTHERGILL SEGALE & VALLEY, CPAs
Vermont Public Accountancy License #110

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2012 - 2013
BALANCE SHEET
June 30, 2013**

ASSETS:

Current Assets

| | | |
|-----------------------|--------------|-------|
| Cash in Bank | \$ 47,448.67 | |
| Intergovernmental A/R | 8,645.78 | |
| | | <hr/> |

TOTAL ASSETS

\$ 56,094.45

LIABILITIES AND FUND EQUITY

Current Liabilities

| | | |
|------------------|-----------|--|
| Accounts Payable | \$ 558.40 | |
|------------------|-----------|--|

| | | |
|---------------------------|--|-----------|
| Total Current Liabilities | | \$ 558.40 |
|---------------------------|--|-----------|

Fund Equity

| | | |
|---------------------------|-----------|-------|
| Reserve for Amounts Voted | 0.00 | |
| Unreserved Fund Balance | 55,536.05 | |
| | | <hr/> |

| | | |
|-------------------|--|--------------|
| Total Fund Equity | | \$ 55,536.05 |
|-------------------|--|--------------|

TOTAL LIABILITIES AND FUND EQUITY

\$ 56,094.45

**COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
2012 - 2013
STATEMENT OF REVENUES
June 30, 2013**

REVENUE FROM LOCAL SOURCES

| | |
|------------------------|------------|
| Current Appropriations | 857,145.00 |
| Earnings on Investment | 156.57 |
| Other Local Revenue | - |
| Refunds Prior Year | 24.39 |

| | |
|-----------------------------------|-----------------------------|
| <u>TOTAL LOCAL REVENUE</u> | <u>\$ 857,325.96</u> |
|-----------------------------------|-----------------------------|

REVENUE FROM STATE SOURCES

| | |
|---|------------|
| State of New Hampshire - Adequacy Aid Grant | 444,625.00 |
| State of New Hampshire - Adequacy Aid (State Tax) | 153,239.00 |
| State of New Hampshire - Vocational Education-Tuition | 7,989.79 |
| State of New Hampshire - Vocational Education-Transp. | 71.37 |

| | |
|-----------------------------------|-----------------------------|
| <u>TOTAL STATE REVENUE</u> | <u>\$ 605,925.16</u> |
|-----------------------------------|-----------------------------|

REVENUE FROM FEDERAL SOURCES

| | |
|--------------------------------------|----------|
| From the Federal Gov't through State | |
| State of New Hampshire - Medicaid | 1,401.58 |

| | |
|-------------------------------------|---------------------------|
| <u>TOTAL FEDERAL REVENUE</u> | <u>\$ 1,401.58</u> |
|-------------------------------------|---------------------------|

| | |
|--|-------------------------------|
| <u>TOTAL REVENUE FROM ALL SOURCES</u> | <u>\$ 1,464,652.70</u> |
|--|-------------------------------|

COLUMBIA SCHOOL DISTRICT

2012-2013 DETAILED STATEMENT OF EXPENDITURES

| | Amount | Total |
|--|--------------------|-------|
| <i>Payroll</i> | | |
| BRADY, CHRISTOPHER | 300.00 | |
| DEBLOIS, DEBRA | 300.00 | |
| MCCOY, JANE | 300.00 | |
| WELLS, DANIEL | 300.00 | |
| WELLS, JENNIFER | 50.00 | |
| | <hr/> 1,250.00 | |
| <i>Expenses</i> | | |
| COLEBROOK CHRONICLE | 187.00 | |
| COLEBROOK SCHOOL DISTRICT | 1,355,740.16 | |
| EASTER SEALS OF NH | 42,180.23 | |
| FIRST COLEBROOK BANK | 95.63 | |
| FOTHERGILL SEGALE & VALLEY | 4,050.00 | |
| GEORGE STEVENS & SON CO INSURANCE AGENCY | 675.00 | |
| INFANTINE INSURANCE INC | 1,010.00 | |
| LORD, THERESA | 121.00 | |
| MILLS, ROBERT | 35.00 | |
| MOSTLY MUFFINS | 17.50 | |
| N H MUNICIPAL ASSOCIATION | 55.00 | |
| N H SCHOOL BOARDS ASSOCIATION | 1,955.36 | |
| NEWS & SENTINEL | 302.46 | |
| NFI NORTH | 1,837.29 | |
| PHONAK | 296.39 | |
| PLACY, MARY LOU | 17.18 | |
| SCHOOL ADMINISTRATIVE UNIT 7 | 34,621.40 | |
| STEWARTSTOWN SCHOOL DISTRICT | 9,112.12 | |
| STOHL, ERIC | 145.00 | |
| UNDERWOOD CATERING | 96.00 | |
| W W BERRY'S TRANSPORTATION INC. | 81,777.88 | |
| | <hr/> 1,534,327.60 | |

1,535,577.60

COLUMBIA SCHOOL DISTRICT
STATEMENT OF ANALYSIS OF CHANGES
IN FUND EQUITY
June 30, 2013

| | |
|----------------------------|---------------------|
| Fund Equity, July 1, 2012 | 126,460.95 |
| Plus Total Revenue | 1,464,652.70 |
| Less Total Expenditures | <u>1,535,577.60</u> |
| Fund Equity, June 30, 2013 | 55,536.05 |

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



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January 17, 2014

To the School Board
Columbia School District
Columbia, New Hampshire

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Disagreements with Management

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With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements, or to the financial statements themselves.

This information is intended solely for the use of the School Board and management of Columbia School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Fothergill Segale & Valley, CPAs

FOTHERGILL SEGAL & VALLEY, CPAs
Vermont Public Accountancy License #110

ACTUAL EXPENDITURES FOR

SPECIAL EDUCATION PROGRAMS AND SERVICES

| Description | 2011 - 2012 | 2012 - 2013 |
|-------------|-------------|-------------|
|-------------|-------------|-------------|

Expenses:

| | | |
|------------------------|-----------|-----------|
| Instructional Programs | 37,993.73 | 78,156.87 |
|------------------------|-----------|-----------|

Related Services:

| | | |
|-----------------------------------|-----------|-----------|
| Speech, OT, Psychological & Other | 53,383.11 | 31,438.27 |
|-----------------------------------|-----------|-----------|

| | | |
|----------------|----------|----------|
| Administration | 8,771.00 | 8,232.00 |
|----------------|----------|----------|

| | | |
|----------------|----------|-----------|
| Transportation | 3,039.43 | 16,655.99 |
|----------------|----------|-----------|

| | | |
|----------------|---------------------|---------------------|
| Total Expenses | <u>\$103,187.27</u> | <u>\$134,483.13</u> |
|----------------|---------------------|---------------------|

Revenue:

Special Ed. Allocation of

Adequacy State Grant

| | | |
|----------|----------|----------|
| Medicaid | 1,195.64 | 1,401.58 |
|----------|----------|----------|

| | | |
|------------------|------|--|
| Catastrophic Aid | 0.00 | |
|------------------|------|--|

| | | |
|---------------|-------------------|-------------------|
| Total Revenue | <u>\$1,195.64</u> | <u>\$1,401.58</u> |
|---------------|-------------------|-------------------|

| | | |
|---------------------------------------|---------------------|---------------------|
| Net Cost for Special Education | \$101,991.63 | \$133,081.55 |
|---------------------------------------|---------------------|---------------------|

TRANSPORTATION 2012 - 2013

| TRANSPORTER | ROUTE | RATE/DAY | PUPILS | MILES/DAY |
|-------------------------------|-------------|----------|--------|-----------|
| WW Berry's Transportation Inc | E. Columbia | \$438.10 | 39 | 45.0 |
| WW Berry's Transportation Inc | S. Columbia | | 22 | 75.0 |

TUITION PUPILS & RATES 2012 - 2013

| Grade Levels | Pupils | RATE |
|------------------------|--------|-------------|
| Colebrook Kindergarten | 4.5 | \$5,045.00 |
| Colebrook Elementary | 54 | \$14,806.00 |
| Colebrook Academy | 29 | \$16,017.00 |

As of June 2013

| S A U # 7 PERSONNEL | POSITION | TOTAL SALARY | COLUMBIA SHARE |
|---------------------|----------------------------|-----------------|-------------------|
| 2013 - 2014 | | | 5.86% |
| Bissonnette, Beth | Bookkeeper | 26,954.78 | 1,579.55 |
| Covill, Cheryl | Business Manager | 57,673.00 | 3,379.64 |
| Daley, Heidi | School Psychologist | 46,125.00 | 2,702.93 |
| Grover, Patricia | Administrative Secretary | 34,177.95 | 2,002.83 |
| Lord, Theresa | Coord Of Special Services | 53,273.00 | 3,121.80 |
| Mills, Robert C. | Superintendent | 83,873.00 | 4,914.96 |
| Noyes, Anne | Special Services Secretary | 26,837.33 | 1,572.67 |
| Phillips, Christine | Human Resources/Payroll | 19,903.86 | 1,166.37 |
| Placy, Mary Lou | Human Resources/Payroll | 14,720.40 | 862.62 |

